AGGREGRATED INFORMATION FOR FREE STATE STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

Tarti. Operating Revenue and Experiuntare	2016/17							201	5/16	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue Operating Revenue	16 392 421	4 573 051	27.9%	3 663 049	22.3%	8 236 099	50.2%	3 334 234	47.0%	9.9%
Properly rates	2 004 810	623 759	31.1%	511 621	25.5%	1 135 380	56.6%	296 699	47.0%	72.4%
Property rates - penalties and collection charges	2 004 810	623 /59	31.1%	511621	25.5%	1 135 380	56.6%	290 099	43.9%	12.4%
Service charges - electricity revenue	5 279 913	1 261 279	23.9%	953 545	18.1%	2 214 823	41.9%	933 441	42.0%	2.2%
Service charges - electricity revenue Service charges - water revenue	1 885 381	454 662	24.1%	528 374	28.0%	983 037	52.1%	450 298	44.2%	17.3%
Service charges - water revenue Service charges - sanitation revenue	728 734	454 662 192 559	24.1%	174 930	28.0%	983 U37 367 490	52.1%	138 793	44.2%	26.0%
Service charges - sanitation revenue Service charges - refuse revenue	485 081	130 675	26.9%	139 046	28.7%	269 721	55.6%	105 174	48.8%	32.2%
Service charges - other	252	461	183.1%	601	238.8%	1 062	421.8%	1 018	3.6%	(41.0%)
Rental of facilities and equipment	81 325	15 014	18.5%	25 244	31.0%	40 258	421.0%	19 305	49.6%	30.8%
Interest earned - external investments	88 969	13 327	15.0%	14 045	15.8%	27 372	30.8%	40 088	45.0%	(65.0%)
Interest earned - external investments Interest earned - outstanding debtors	577 719	164 226	28.4%	168 776	29.2%	333 002	57.6%	111 131	48.0%	51.9%
Dividends received	3 551	501	14.1%	8	.2%	509	14.3%	712	411.1%	(98.8%)
Fines	130 039	6 038	4.6%	6 090	4.7%	12 128	9.3%	6 783	10.1%	(10.2%)
Licences and permits	1 232	163	13.2%	95	7.7%	258	20.9%	253	43.5%	(62.3%)
Agency services	11 232	1 641	14.6%	2 530	22.5%	4 171	37.1%	1 219	13.8%	107.6%
Transfers recognised - operational	4 133 828	1 497 082	36.2%	1 227 254	29.7%	2 724 336	65.9%	989 703	70.0%	24.0%
Other own revenue	751 139	211 638	28.2%	(89 135)	(11.9%)	122 503	16.3%	238 698	25.3%	(137.3%)
Gains on disposal of PPE	142 641	24	-	23	(11.770)	48	-	919	14.5%	(97.5%)
Operating Expenditure	16 522 003	3 465 655	21.0%	3 530 512	21.4%	6 996 166	42.3%	3 348 446	39.6%	5.4%
Employee related costs	4 898 771	1 213 480	24.8%	1 185 996	24.2%	2 399 476	49.0%	1 063 697	46.7%	11.5%
Remuneration of councillors	266 051	59 912	22.5%	63 382	23.8%	123 294	46.3%	60 402	47.8%	4.9%
Debt impairment	914 068	127 246	13.9%	150 869	16.5%	278 114	30.4%	99 645	20.9%	51.4%
Depreciation and asset impairment	1 349 855	154 046	11.4%	299 388	22.2%	453 434	33.6%	234 650	17.3%	27.6%
Finance charges	396 306	30 728	7.8%	27 163	6.9%	57 891	14.6%	66 025	22.8%	(58.9%)
Bulk purchases	4 377 135	948 782	21.7%	686 165	15.7%	1 634 947	37.4%	762 965	37.4%	(10.1%)
Other Materials	477 068	78 256	16.4%	234 314	49.1%	312 569	65.5%	175 844	48.6%	33.3%
Contracted services	1 297 684	196 840	15.2%	284 457	21.9%	481 297	37.1%	179 930	44.6%	58.1%
Transfers and grants	209 744	21 121	10.1%	39 729	18.9%	60 850	29.0%	31 573	26.0%	25.8%
Other expenditure	2 335 021	635 244	27.2%	559 049	23.9%	1 194 293	51.1%	673 716	53.3%	(17.0%)
Loss on disposal of PPE	299	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(129 582)	1 107 396		132 537		1 239 933		(14 211)		
Transfers recognised - capital	2 115 613	310 737	14.7%	555 970	26.3%	866 707	41.0%	185 964	24.5%	199.0%
Contributions recognised - capital	-	-	-	-		-	-	-	-	-
Contributed assets	8 000	-	-		-	-		1 822	4.7%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	1 994 031	1 418 133		688 507		2 106 640		173 575		
Taxation		-			-	-		0	-	(100.0%)
Surplus/(Deficit) after taxation	1 994 031	1 418 133		688 507		2 106 640		173 575		
Attributable to minorities	-									
Surplus/(Deficit) attributable to municipality	1 994 031	1 418 133		688 507		2 106 640		173 575		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 994 031	1 418 133		688 507		2 106 640		173 575		

Part 2. Capital Revenue and Expenditure				2016/17				201	5/16	
	Budget	First (Quarter	Second	Quarter	Year t	o Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	% of main	Q2 of 2015/16 to Q2 of 2016/17
R thousands							appropriation		appropriation	
Capital Revenue and Expenditure										
Source of Finance	3 276 145	396 624	12.1%	763 710	23.3%	1 160 334	35.4%	743 642	33.7%	2.7%
National Government	2 133 279	284 145	13.3%	491 348	23.0%	775 492	36.4%	378 691	32.3%	29.7%
Provincial Government	16 635	-	-	-	-	-	-	-	.6%	-
District Municipality	-	-	-		-	-		-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 149 914	284 145	13.2%	491 348	22.9%	775 492	36.1%	378 691	30.8%	29.7%
Borrowing	590 349	25 043	4.2%	184 658	31.3%	209 701	35.5%	153 574	39.9%	20.2%
Internally generated funds	480 968	84 192	17.5%	79 160	16.5%	163 352	34.0%	206 059	36.7%	(61.6%)
Public contributions and donations	54 914	3 245	5.9%	8 544	15.6%	11 789	21.5%	5 317	30.6%	60.7%
Capital Expenditure Standard Classification	3 276 145	396 624	12.1%	763 710	23.3%	1 160 334	35.4%	743 642	33.7%	2.7%
Governance and Administration	347 361	25 255	7.3%	23 858	6.9%	49 113	14.1%	42 395	27.1%	(43.7%)
Executive & Council	208 992	679	.3%	6 594	3.2%	7 273	3.5%	7 885	12.9%	(16.4%)
Budget & Treasury Office	11 666	556	4.8%	673	5.8%	1 228	10.5%	2 131	25.0%	(68.4%)
Corporate Services	126 703	24 021	19.0%	16 591	13.1%	40 612	32.1%	32 379	33.9%	(48.8%)
Community and Public Safety	295 520	38 516	13.0%	86 062	29.1%	124 578	42.2%	67 796	23.5%	26.9%
Community & Social Services	93 551	14 283	15.3%	33 747	36.1%	48 030	51.3%	11 765	18.1%	186.8%
Sport And Recreation	123 396	16 674	13.5%	30 676	24.9%	47 350	38.4%	21 871	22.9%	40.3%
Public Safety	24 353	352	1.4%	1 818	7.5%	2 170	8.9%	3 112	6.2%	(41.6%)
Housing Health	54 220	7 207	13.3%	19 821	36.6%	27 028	49.8%	31 047	65.0%	(36.2%)
Economic and Environmental Services	820 543 174 861	103 232 23 542	12.6% 13.5%	172 716 32 419	21.0% 18.5%	275 949 55 961	33.6% 32.0%	168 246 41 206	31.2% 18.0%	2.7% (21.3%)
Planning and Development Road Transport	645 626	79 666	13.5%	140 298	21.7%	219 964	32.0%	125 183	37.1%	(21.3%)
Environmental Protection	55	79 000	43.4%	140 290	21.776	219 984	43.4%	1 857	1 544.0%	(100.0%)
Trading Services	1 792 861	226 430	12.6%	479 766	26.8%	706 196	39.4%	464 691	37.8%	3.2%
Electricity	322 709	78 397	24.3%	57 516	17.8%	135 914	42.1%	124 964	34.2%	(54.0%)
Water	791 670	83 855	10.6%	150 346	19.0%	234 201	29.6%	140 666	30.0%	6.9%
Waste Water Management	567 044	53 385	9.4%	258 263	45.5%	311 647	55.0%	186 806	48.4%	38.3%
Waste Management	111 437	10 793	9.7%	13 641	12.2%	24 434	21.9%	12 254	26.3%	11.3%
Other	19 861	3 190	16.1%	1 309	6.6%	4 499	22.7%	514	9.4%	154.5%

				2016/17				201	5/16	
	Budget	First 0	Quarter	Second	Quarter	Year t	o Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/1
R thousands							арргорпацоп		арргорнацон	
Cash Flow from Operating Activities										
Receipts	16 779 051	4 542 918	27.1%	4 617 043	27.5%	9 159 961	54.6%	4 050 257	50.8%	14.09
Property rates, penalties and collection charges Service charges	1 812 660 7 446 089	407 481 1 559 134	22.5% 20.9%	402 300 1 379 919	22.2% 18.5%	809 781 2 939 053	44.7% 39.5%	492 102 1 354 734	44.5% 39.2%	(18.29 1.9
Other revenue Government - operating Government - capital Interest	673 415 4 130 532 2 146 346 566 464	259 058 1 582 802 681 990 52 201	38.5% 38.3% 31.8% 9.2%	946 411 1 191 141 653 308 43 965	140.5% 28.8% 30.4% 7.8%	1 205 469 2 773 943 1 335 298 96 166	179.0% 67.2% 62.2% 17.0%	585 465 1 043 307 534 406 39 842	48.9% 77.9% 65.6% 12.1%	61.79 14.29 22.29 10.39
Dividends	3 5 4 4	251	7.1%	43 905	7.0%	96 166	7.1%	400	222.7%	(100.09
Payments Suppliers and employees	(13 583 219) (13 014 752)	(4 169 562) (3 673 391)	30.7% 28.2%	(4 070 662) (3 487 130)	30.0% 26.8%	(8 240 223) (7 160 521)	60.7% 55.0%	(3 260 152) (3 155 582)	50.7% 53.2%	24.9°
Finance charges	(340 689)	(242 208)	71.1%	(11 338)	3.3%	(253 546)	74.4%	(40 286)	11.2%	(71.99
Transfers and grants	(227 778)	(253 963)	111.5%	(572 194)	251.2%	(826 157)	362.7%	(64 283)	26.8%	790.1
Net Cash from/(used) Operating Activities	3 195 832	373 356	11.7%	546 381	17.1%	919 737	28.8%	790 105	51.1%	(30.8%
Cash Flow from Investing Activities										
Receipts	468 566	56 355	12.0%	32 271	6.9%	88 627	18.9%	73 969	285.0%	(56.4%
Proceeds on disposal of PPE	133 847	24	-	23	-	48		127	3.5%	(81.79
Decrease in non-current debtors	299 719	-	-	-	-	-	-	-	(10.9%)	-
Decrease in other non-current receivables	35 000	12 772	36.5%	(618)	(1.8%)	12 154	34.7%	(4 262)	(2 286.3%)	(85.59
Decrease (increase) in non-current investments	-	43 559	-	32 866	-	76 425	-	78 104	(1 092.4%)	(57.99
Payments	(3 186 370)	(343 222)	10.8%	(549 266)	17.2%	(892 488)	28.0%	(698 114)	42.2%	(21.39
Capital assets	(3 186 370)	(343 222)	10.8%	(549 266)	17.2%	(892 488)	28.0%	(698 114)	42.2%	(21.35
Net Cash from/(used) Investing Activities	(2 717 804)	(286 867)	10.6%	(516 995)	19.0%	(803 862)	29.6%	(624 145)	40.3%	(17.29
Cash Flow from Financing Activities										
Receipts	532 047	1 937	.4%	313 036	58.8%	314 974	59.2%	949	.9%	32 882.0
Short term loans	10 000	-	-	12 600	126.0%	12 600	126.0%	-	-	(100.09
Borrowing long term/refinancing	501 000	-	-	300 000	59.9%	300 000	59.9%	-		(100.09
Increase (decrease) in consumer deposits	21 047	1 937	9.2%	436	2.1%	2 374	11.3%	949	29.9%	(54.09
Payments	(104 360)	(33 625)	32.2%	(34 099)	32.7%	(67 723)	64.9%	(20 844)	28.9%	63.6
Repayment of borrowing	(104 360)	(33 625)	32.2%	(34 099)	32.7%	(67 723)	64.9%	(20 844)	28.9%	63.6
Net Cash from/(used) Financing Activities	427 687	(31 688)	(7.4%)	278 938	65.2%	247 250	57.8%	(19 895)	(69.4%)	(1 502.19
Net Increase/(Decrease) in cash held	905 715	54 802	6.1%	308 324	34.0%	363 126	40.1%	146 066	135.0%	111.19
Cash/cash equivalents at the year begin:	405 977	1 046 415	257.8%	1 101 216	271.3%	1 046 415	257.8%	1 212 003	123.6%	(9.19
Cash/cash equivalents at the year end:	1 311 692	1 101 216	84.0%	1 409 540	107.5%	1 409 540	107.5%	1 358 068	127.0%	3.8

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debi		Impairment -l Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	208 454	4.8%	194 152	4.4%	277 939	6.3%	3 701 794	84.5%	4 382 339	34.1%	876		1 388 777	31.7%
Trade and Other Receivables from Exchange Transactions - Electric	237 249	16.2%	94 476	6.4%	120 638	8.2%	1 013 570	69.1%	1 465 933	11.4%	470	-	260 815	17.8%
Receivables from Non-exchange Transactions - Property Rates	138 360	7.3%	84 022	4.4%	146 680	7.7%	1 529 009	80.6%	1 898 071	14.8%	1 994	.1%	656 835	34.6%
Receivables from Exchange Transactions - Waste Water Manageme	63 938	4.1%	45 424	2.9%	124 083	8.0%	1 313 470	84.9%	1 546 915	12.0%	-		297 983	19.3%
Receivables from Exchange Transactions - Waste Management	44 165	3.6%	32 819	2.7%	83 913	6.8%	1 077 190	87.0%	1 238 086	9.6%	-	-	181 266	14.6%
Receivables from Exchange Transactions - Property Rental Debtors	1 979	1.5%	2 327	1.8%	1 817	1.4%	124 288	95.3%	130 411	1.0%	-		48 034	36.8%
Interest on Arrear Debtor Accounts	57 710	3.5%	45 771	2.8%	129 445	7.9%	1 409 880	85.8%	1 642 805	12.8%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-		-	-	-	-	-	-	-	-	-	-
Other	25 370	4.7%	12 336	2.3%	869	.2%	500 212	92.8%	538 786	4.2%	95 142	17.7%	110 418	20.5%
Total By Income Source	777 224	6.1%	511 326	4.0%	885 383	6.9%	10 669 413	83.1%	12 843 346	100.0%	98 482	.8%	2 944 128	22.9%
Debtors Age Analysis By Customer Group														
Organs of State	84 836	9.1%	67 364	7.3%	95 695	10.3%	680 455	73.3%	928 350	7.2%	-	-	17 763	1.9%
Commercial	281 551	13.3%	112 333	5.3%	177 119	8.3%	1 553 483	73.1%	2 124 486	16.5%			26 486	1.2%
Households	384 482	4.3%	315 651	3.5%	616 975	6.9%	7 679 138	85.4%	8 996 246	70.0%	3 340		2 895 166	32.2%
Other	26 355	3.3%	15 978	2.0%	(4 406)	(.6%)	756 336	95.2%	794 264	6.2%	95 142	12.0%	4 713	.6%
Total By Customer Group	777 224	6.1%	511 326	4.0%	885 383	6.9%	10 669 413	83.1%	12 843 346	100.0%	98 482	.8%	2 944 128	22.9%

Part 5: Creditor Age Analysis

Tart 5. Orcation rige randrysis										
	0 - 30 Days 31 - 60 Days			61 - 9	0 Days	Over 9	0 Days	Total		
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	398 510	8.5%	83 343	1.8%	178 553	3.8%	4 016 739	85.9%	4 677 145	60.4%
Bulk Water	117 923	5.3%	66 472	3.0%	73 839	3.3%	1 968 956	88.4%	2 227 189	28.8%
PAYE deductions	29 331	59.8%	3 207	6.5%	946	1.9%	15 553	31.7%	49 037	.6%
VAT (output less input)	-	-	-	-	-	-		-	-	
Pensions / Retirement	5 850	5.9%	1 785	1.8%	1 774	1.8%	90 139	90.5%	99 548	1.3%
Loan repayments	1 608	32.4%	8	.2%	9	.2%	3 336	67.3%	4 961	.1%
Trade Creditors	127 075	28.4%	48 030	10.7%	26 371	5.9%	245 691	54.9%	447 167	5.8%
Auditor-General	6 364	12.2%	15 757	30.1%	8 135	15.5%	22 079	42.2%	52 336	.7%
Other	9 504	5.2%	21 432	11.8%	13 700	7.5%	136 891	75.4%	181 526	2.3%
Total	696 166	9.0%	240 033	3.1%	303 326	3.9%	6 499 383	84.0%	7 738 909	100.0%

Contact Details	
Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANGAUNG (MAN) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

Parti: Operating Revenue and Experiuntire				2016/17				201	5/16	
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	Quarter	•
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2015/16
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	6 641 627	1 807 020	27.2%	1 204 897	18.1%	3 011 916	45.3%	1 098 256	41.6%	9.7%
Property rates	1 009 752	291 522	28.9%	241 927	24.0%	533 449	52.8%	64 646	30.3%	274.2%
Property rates - penalties and collection charges	-	-		-	-	-	-	-	÷.	
Service charges - electricity revenue	2 467 426	713 519	28.9%	491 472	19.9%	1 204 991	48.8%	455 199	46.8%	8.0%
Service charges - water revenue	715 698	154 164	21.5%	198 024	27.7%	352 188	49.2%	142 939	38.0%	38.5%
Service charges - sanitation revenue	244 712	61 242	25.0%	37 119	15.2%	98 361	40.2%	12 828	44.0%	189.4%
Service charges - refuse revenue	100 097	23 298	23.3%	28 661	28.6%	51 959	51.9%	6 481	45.4%	342.2%
Service charges - other		106		113		219				(100.0%)
Rental of facilities and equipment	34 607	5 980	17.3%	5 718	16.5%	11 698	33.8%	4 766	30.0%	20.0%
Interest earned - external investments	66 124	7 415	11.2%	6 042	9.1%	13 458	20.4%	31 161	43.4%	(80.6%)
Interest earned - outstanding debtors	187 741	55 856	29.8%	61 010	32.5%	116 866	62.2%	22 973	44.6%	165.6%
Dividends received					-					
Fines	98 343	1 945	2.0%	1 897	1.9%	3 842	3.9%	1 465	4.4%	29.5%
Licences and permits	814	82	10.1%	36	4.4%	118	14.5%	141	39.4%	(74.3%)
Agency services	1 212 507	350 516	28 9%	308 365	25.4%	658 881	54.3%	1 197 192 695	33.7% 71.9%	(100.0%)
Transfers recognised - operational										
Other own revenue	384 848 118 959	141 375	36.7%	(175 488)	(45.6%)	(34 113)	(8.9%)	161 766	27.9%	(208.5%)
Gains on disposal of PPE	118 959		-		-	-	-	-		-
Operating Expenditure	6 598 468	1 534 540	23.3%	1 443 720	21.9%	2 978 259	45.1%	1 431 669	45.1%	.8%
Employee related costs	1 780 160	436 551	24.5%	400 420	22.5%	836 972	47.0%	351 452	40.7%	13.9%
Remuneration of councillors	57 580	12 741	22.1%	14 622	25.4%	27 363	47.5%	12 639	46.5%	15.7%
Debt impairment	297 508	73 977	24.9%	74 644	25.1%	148 620	50.0%	60 657	50.0%	23.1%
Depreciation and asset impairment	621 797	152 949	24.6%	152 896	24.6%	305 844	49.2%	200 309	43.5%	(23.7%)
Finance charges	169 410	15 956	9.4%	12 309	7.3%	28 265	16.7%	53 200	36.6%	(76.9%)
Bulk purchases	1 847 140	553 254	30.0%	381 879	20.7%	935 133	50.6%	381 543	52.3%	.1%
Other Materials	124 613	18 591	14.9%	43 255	34.7%	61 846	49.6%	130 481	45.0%	(66.8%)
Contracted services	937 388	145 726	15.5%	215 306	23.0%	361 032	38.5%	110 201	45.6%	95.4%
Transfers and grants	32 446	1 058	3.3%	270	.8%	1 328	4.1%	(47 783)	16.1%	(100.6%)
Other expenditure	730 129	123 735	16.9%	148 120	20.3%	271 855	37.2%	178 970	44.6%	(17.2%)
Loss on disposal of PPE	299	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	43 158	272 480		(238 823)		33 657		(333 413)		
Transfers recognised - capital	950 528	162		344 718	36.3%	344 880	36.3%			(100.0%)
Contributions recognised - capital	750 520	-			-	-	-	_	_	(100.010)
Contributed assets										
Surplus/(Deficit) after capital transfers and contributions	993 686	272 642		105 895		378 537		(333 413)		
<u> </u>										
Taxation Complete (Do Gold and Association	000 (0)		-	105 005	-	270 527	-	(222 112)	-	-
Surplus/(Deficit) after taxation	993 686	272 642		105 895		378 537		(333 413)		
Attributable to minorities			-	405.005	-		-	(000 110)	-	-
Surplus/(Deficit) attributable to municipality	993 686	272 642		105 895		378 537		(333 413)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	993 686	272 642		105 895		378 537		(333 413)		

Part 2: Capital Revenue and Expenditure				2016/17				201	5/16	
	Budget	First 0	Quarter	Second	Quarter	Year	o Date	Second	Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure		410 700								(0.001)
Source of Finance	1 806 094	162 708	9.0%	443 577	24.6%	606 285	33.6%	461 321	39.2%	(3.8%)
National Government	894 606	75 006	8.4%	204 899	22.9%	279 905	31.3%	147 582	33.4%	38.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	894 606	75 006	8.4%	204 899	22.9%	279 905	31.3%	147 582	33.5%	38.8%
Borrowing	579 849	23 481	4.0%	182 376	31.5%	205 857	35.5%	153 574	44.7%	18.8%
Internally generated funds	300 894	60 992	20.3%	48 099	16.0%	109 091	36.3%	154 847	42.6%	(68.9%)
Public contributions and donations	30 744	3 229	10.5%	8 203	26.7%	11 432	37.2%	5 317	30.6%	54.3%
Capital Expenditure Standard Classification	1 806 094	162 708	9.0%	443 577	24.6%	606 285	33.6%	461 321	39.2%	(3.8%)
Governance and Administration	283 391	19 166	6.8%	15 881	5.6%	35 047	12.4%	38 702	35.3%	(59.0%)
Executive & Council	182 471	-	-	3 810	2.1%	3 810	2.1%	7 217	36.1%	(47.2%)
Budget & Treasury Office	3 162	124	3.9%	148	4.7%	272	8.6%	978	17.9%	(84.9%)
Corporate Services	97 758	19 042	19.5%	11 923	12.2%	30 965	31.7%	30 508	36.0%	(60.9%)
Community and Public Safety	116 922	8 206	7.0%	24 712	21.1%	32 919	28.2%	42 673	38.2%	(42.1%)
Community & Social Services	38 104	918	2.4%	3 894	10.2%	4 812	12.6%	4 762	15.8%	(18.2%)
Sport And Recreation	10 500	-	-	120	1.1%	120	1.1%	4 786	45.2%	(97.5%)
Public Safety	14 698	81	.6%	877	6.0%	958	6.5%	2 078	22.2%	(57.8%)
Housing	53 620	7 207	13.4%	19 821	37.0%	27 028	50.4%	31 047	65.0%	(36.2%)
Health	-	-	-	-	-	-		-	-	-
Economic and Environmental Services	473 425	30 305	6.4%	82 757	17.5%	113 061	23.9%	93 513	31.4%	(11.5%)
Planning and Development	161 782	1 869	1.2%	7 447	4.6%	9 316	5.8%	24 043	15.2%	(69.0%)
Road Transport	311 643	28 435	9.1%	75 310	24.2%	103 745	33.3%	67 649	41.4%	11.3%
Environmental Protection	-	-	-	-	-	-		1 821	-	(100.0%)
Trading Services	932 356	105 032	11.3%	320 228	34.3%	425 259	45.6%	286 432	43.4%	11.8%
Electricity	200 343	50 636	25.3%	41 266	20.6%	91 901	45.9%	80 084	32.2%	(48.5%)
Water	275 689	28 066	10.2%	47 824	17.3%	75 890	27.5%	69 671	34.8%	(31.4%)
Waste Water Management	437 097	26 330	6.0%	228 371	52.2%	254 701	58.3%	134 322	56.7%	70.0%
Waste Management	19 227	-	-	2 767	14.4%	2 767	14.4%	2 354	25.3%	17.5%
Other	-	-	-	-	-	-	-	-	-	-

				2016/17					5/16	l
	Budget	First 0	Quarter	Second	Quarter	Year	o Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2015/16 to Q2 of 2016/1
R thousands			арргорпации		арргорпацоп		appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	6 633 472	1 868 126	28.2%	2 052 272	30.9%	3 920 398	59.1%	1 793 100	51.5%	14.5%
Property rates, penalties and collection charges	908 271	207 737	22.9%	212 278	23.4%	420 015	46.2%	325 472	54.7%	(34.8%
Service charges	3 135 667	850 449	27.1%	719 191	22.9%	1 569 640	50.1%	671 799	45.1%	7.19
Other revenue	293 795	90 490	30.8%	492 514	167.6%	583 004	198.4%	330 256	46.8%	49.19
Government - operating	1 212 507	383 968	31.7%	282 395	23.3%	666 363	55.0%	204 330	74.0%	38.29
Government - capital	854 880	318 081	37.2%	333 125	39.0%	651 206	76.2%	239 248	81.2%	39.29
Interest	228 351	17 401	7.6%	12 769	5.6%	30 170	13.2%	21 995	11.0%	(41.9%
Dividends		-	-	-	-	-	-	-	-	
Payments	(5 137 401)	(1 887 971)	36.7%	(1 931 527)	37.6%	(3 819 497)	74.3%	(1 352 145)	55.4%	42.89
Suppliers and employees	(4 945 638)	(1 423 055)	28.8%	(1 403 833)	28.4%	(2 826 888)	57.2%	(1 323 724)	57.5%	6.19
Finance charges	(160 939)	(230 215)	143.0%	(4 528)	2.8%	(234 743)	145.9%	(27 902)	16.1%	(83.8%
Transfers and grants	(30 823)	(234 700)	761.4%	(523 166)	1 697.3%	(757 866)	2 458.7%	(519)	4.0%	100 775.39
Net Cash from/(used) Operating Activities	1 496 071	(19 845)	(1.3%)	120 745	8.1%	100 901	6.7%	440 955	40.2%	(72.6%
Cash Flow from Investing Activities										
Receipts	97 846	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	97 846	-	-		-	-	-	-	-	-
Decrease in non-current debtors	-	-	-		-	-	-	-	-	-
Decrease in other non-current receivables		-	-		-	-			-	-
Decrease (increase) in non-current investments			-		-				-	
Payments	(1 724 820)	(128 206)	7.4%	(233 258)	13.5%	(361 465)	21.0%	(450 186)	52.5%	(48.2%
Capital assets	(1 724 820)	(128 206)	7.4%	(233 258)	13.5%	(361 465)	21.0%	(450 186)	52.5%	(48.2%
Net Cash from/(used) Investing Activities	(1 626 974)	(128 206)	7.9%	(233 258)	14.3%	(361 465)	22.2%	(450 186)	52.5%	(48.2%
Cash Flow from Financing Activities										
Receipts	504 800	1 451	.3%	300 205	59.5%	301 656	59.8%	489	.6%	61 276.79
Short term loans	-	-	-		-	-	-	-	-	-
Borrowing long term/refinancing	500 000	-		300 000	60.0%	300 000	60.0%	-		(100.0%
Increase (decrease) in consumer deposits	4 800	1 451	30.2%	205	4.3%	1 656	34.5%	489	18.0%	(58.1%
Payments	(71 293)	(27 391)	38.4%	(27 476)	38.5%	(54 867)	77.0%	(15 701)	13.4%	75.09
Repayment of borrowing	(71 293) 433 507	(27 391)	38.4%	(27 476)	38.5%	(54 867)	77.0%	(15 701)	13.4%	75.09
		(25 940)	(6.0%)	272 729	62.9%	246 789	56.9%	(15 212)	(34.6%)	(1 892.8%
Net Cash from/(used) Financing Activities	433 307	(20 740)	(=:=:=)							
Net Cash from/(used) Financing Activities Net Increase/(Decrease) in cash held	302 604	(173 991)	(57.5%)	160 216	52.9%	(13 775)	(4.6%)	(24 443)	(60.2%)	(755.5%)
, , ,		, , ,		160 216 284 455	52.9% 59.6%	(13 775) 458 446	(4.6%) 96.0%	(24 443) 561 675	(60.2%) 150.5%	(755.5%) (49.4%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ots Written Off to otors	Impairment -l Council	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	68 653	4.9%	54 439	3.9%	76 980	5.5%	1 190 998	85.6%	1 391 069	35.3%		-	1 199 216	86.0%
Trade and Other Receivables from Exchange Transactions - Electric	111 768	17.1%	35 229	5.4%	25 130	3.8%	482 563	73.7%	654 690	16.6%		-	234 274	35.0%
Receivables from Non-exchange Transactions - Property Rates	67 186	8.1%	40 843	4.9%	34 400	4.1%	686 761	82.8%	829 190	21.0%		-	613 399	74.0%
Receivables from Exchange Transactions - Waste Water Manageme	19 641	6.0%	12 197	3.7%	10 311	3.1%	287 280	87.2%	329 429	8.4%		-	254 024	77.0%
Receivables from Exchange Transactions - Waste Management	6 748	4.6%	4 200	2.9%	3 624	2.5%	130 646	90.0%	145 218	3.7%	-	-	120 158	82.0%
Receivables from Exchange Transactions - Property Rental Debtors	313	.6%	509	.9%	538	1.0%	53 920	97.5%	55 279	1.4%		-	47 756	86.0%
Interest on Arrear Debtor Accounts	19 570	4.0%	18 553	3.8%	17 888	3.6%	438 669	88.7%	494 681	12.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-		-	-	-	-	-	-	-	-	-	-
Other	2 382	5.3%	2 849	6.4%	1 586	3.5%	37 914	84.8%	44 730	1.1%	-	-	34 710	77.0%
Total By Income Source	296 259	7.5%	168 820	4.3%	170 456	4.3%	3 308 751	83.9%	3 944 287	100.0%	-	-	2 503 537	63.0%
Debtors Age Analysis By Customer Group														
Organs of State	40 557	7.7%	38 873	7.3%	32 108	6.1%	418 377	79.0%	529 916	13.4%	-	-	-	-
Commercial	145 109	14.6%	51 924	5.2%	65 774	6.6%	732 385	73.6%	995 192	25.2%		-	-	-
Households	110 593	4.6%	78 023	3.2%	72 574	3.0%	2 157 988	89.2%	2 419 179	61.3%	-	-	2 503 537	103.0%
Other	-	-	-		-	-	-	-	-	-	-	-	-	-
Total By Customer Group	296 259	7.5%	168 820	4.3%	170 456	4.3%	3 308 751	83.9%	3 944 287	100.0%	-	-	2 503 537	63.0%

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	210 121	100.0%	-	-	-	-		-	210 121	39.0%
Bulk Water	58 129	43.2%	7 819	5.8%	2 723	2.0%	65 939	49.0%	134 610	25.0%
PAYE deductions	18 659	100.0%	-	-	-	-		-	18 659	3.5%
VAT (output less input)	-	-		-	-	-		-		-
Pensions / Retirement	-	-	-	-	-	-		-	-	-
Loan repayments	-	-		-	-	-		-		
Trade Creditors	44 703	25.5%	24 777	14.1%	8 985	5.1%	97 118	55.3%	175 584	32.6%
Auditor-General	-	-		-	-	-		-		
Other	-	-	-	-	-	-	-	-	-	-
Total	331 613	61.5%	32 596	6.0%	11 708	2.2%	163 057	30.3%	538 974	100.0%

Contact Details

Municipal Manager	Adv Tankiso B Mea	051 405 8621
Financial Manager	Mr E E Mohlahlo	051 405 8625

Source Local Government Database

FREE STATE: LETSEMENG (FS161) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

Parti: Operating Revenue and Experiulture	2016/17							201	15/16	
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	İ
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2015/16
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	to Q2 of 2016/17
Operating Revenue and Expenditure										
	110 575	39 945	36.1%	37 325	33.8%	77 270	69.9%	30 539	50.7%	22.2%
Operating Revenue	17 129					7 750	69.9% 45.2%	30 539		
Property rates	1/ 129	3 934	23.0%	3 816	22.3%	7 750	45.2%	3 /89	46.5%	.7%
Property rates - penalties and collection charges	40.007	6.480		4 360		10.000	57.6%	3 445	20.50/	
Service charges - electricity revenue	18 827		34.4%		23.2%	10 839			31.5%	26.6%
Service charges - water revenue	8 089	2 124	26.3%	2 167	26.8%	4 291	53.1%	1 761	42.8%	23.0%
Service charges - sanitation revenue	8 632	2 506 2 359	29.0% 107.8%	2 530	29.3%	5 036	58.3%	2 363	60.1%	7.1%
Service charges - refuse revenue	2 187	2 359	107.8%	2 386	109.1%	4 745	216.9%	2 222	58.2%	7.4%
Service charges - other	510	708	138.8%	489	95.9%	1 197	234.8%	9	25.4%	(100.0%)
Rental of facilities and equipment	936	/08	138.8%	489	95.9%	1 197		56 300	25.4%	766.3%
Interest earned - external investments Interest earned - outstanding debtors	936			-	-	-		300	22.1%	(100.0%)
	4	-	-		-	-			-	
Dividends received Fines	56		-	1	1.3%	1	1.3%	-	-	(100.0%)
	7		-						-	(100.0%)
Licences and permits Agency services	,	-	-		-	-		-	-	
Transfers recognised - operational	50 227	21 825	43.5%	21 560	42.9%	43 385	86.4%	16.595	71.5%	29.9%
Other own revenue	3 971	21023	43.5%	21 560	42.9%	43 363	.6%	10 393	/1.3%	(100.0%)
Gains on disposal of PPE	39/1	, ,	.270	10	.470	23	.076			(100.0%)
·										
Operating Expenditure	147 888	19 213	13.0%	29 089	19.7%	48 302	32.7%	21 781	33.3%	33.6%
Employee related costs	44 929	11 015	24.5%	10 891	24.2%	21 907	48.8%	10 204	49.0%	6.7%
Remuneration of councillors	3 378	787	23.3%	858	25.4%	1 646	48.7%	796	48.8%	7.7%
Debt impairment	15 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	30 000	-	-	-	-	-	-	-	-	-
Finance charges	53	-	-	-	-	-	-	-	-	-
Bulk purchases	26 991	3 981	14.7%	6 204	23.0%	10 185	37.7%	4 911	39.0%	26.3%
Other Materials	-	-		-	-	-	-	-		
Contracted services	4 050	456	11.3%	2 304	56.9%	2 761	68.2%	509	221.6%	352.6%
Transfers and grants	-		-	-	-	-		-	-	-
Other expenditure	23 487	2 974	12.7%	8 831	37.6%	11 805	50.3%	5 360	27.0%	64.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(37 313)	20 732		8 236		28 967		8 758		
Transfers recognised - capital	71 635	32 661	45.6%	27 974	39.1%	60 635	84.6%	5 153		442.9%
Contributions recognised - capital		-	-		-	-	-	-	-	-
Contributed assets	_	_			_	_			_	
Surplus/(Deficit) after capital transfers and contributions	34 322	53 393		36 210		89 602		13 911		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	34 322	53 393		36 210		89 602		13 911		
Attributable to minorities					-	2. 302			-	
Surplus/(Deficit) attributable to municipality	34 322	53 393		36 210		89 602		13 911		
	34 322	JJ 393		30 210		07 002		13 711		
Share of surplus/ (deficit) of associate	24.000	F0 000		2/ 010	-		-	10.011	-	-
Surplus/(Deficit) for the year	34 322	53 393		36 210		89 602		13 911		

Part 2: Capital Revenue and Expenditure				2016/17				201	5/16	
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	Quarter	Ī l
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	71 635	5 254	7.3%	13 918	19.4%	19 171	26.8%	7 287	13.9%	91.0%
National Government	55 000	5 067	9.2%	13 896	25.3%	18 963	34.5%	6 564	12.3%	111.7%
Provincial Government	16 635	3 007	7.2 /0	13 070	25.570	10 703	34.370	0.504	12.370	111.770
District Municipality	-	_	-		_	_	-			_
Other transfers and grants	_	_	-		_	_	-			_
Transfers recognised - capital	71 635	5 067	7.1%	13 896	19.4%	18 963	26.5%	6 564	12.3%	111.7%
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds	-	186	-	22	-	208	-	723	36.9%	(97.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	71 635	5 254	7.3%	13 918	19.4%	19 171	26.8%	7 287	13.9%	91.0%
Governance and Administration	4 050	186	4.6%	-	-	186	4.6%	692	254.6%	(100.0%)
Executive & Council		-	-		-	-	-	14	13.3%	(100.0%)
Budget & Treasury Office	4 050	186	4.6%		-	186	4.6%	677	909.1%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety Community & Social Services		180		478		657	-	93	9.2% .6%	412.0%
Sport And Recreation	-	180		478		657		93	11.7%	412.0%
Public Safety	-	-	-		-	-		-	-	-
Housing		-	-		-	-	-		-	-
Health	-	-	-		-	-		-	-	-
Economic and Environmental Services	12 585	2 239	17.8%	1 478	11.7%	3 717	29.5%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	
Road Transport	12 585	2 239	17.8%	1 478	11.7%	3 717	29.5%		-	(100.0%)
Environmental Protection										
Trading Services	55 000	2 648	4.8%	11 962	21.7%	14 610	26.6%	6 502	12.0%	84.0%
Electricity		344	-	416 11 537	-	760 11 537		2 748	55.3% 3.9%	(84.9%) 49 082.6%
Water Weder Management	-	2 305	-	11 53/	-	2 313	-	23 3 731	3.9%	49 082.6%
Waste Water Management Waste Management	55 000	2 305	-	9	-	2 313	-	3 /31	8.3%	(99.8%)
Other	55 000									
Olliei										_

				2016/17					5/16	l
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2015/16 to Q2 of 2016/1
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	167 532	42 031	25.1%	45 252	27.0%	87 283	52.1%	30 506	39.2%	48.3%
Property rates, penalties and collection charges	12 847	1 083	8.4%	936	7.3%	2 018	15.7%	2 659	34.3%	(64.8%
Service charges	27 340	6 155	22.5%	5 162	18.9%	11 317	41.4%	5 497	35.8%	(6.1%
Other revenue	4 543	308	6.8%	175	3.9%	483	10.6%	302	5.3%	(42.1%
Government - operating	50 227	21 825	43.5%	11 005	21.9%	32 830	65.4%	16 595	75.6%	(33.7%
Government - capital	71 636	12 661	17.7%	27 974	39.1%	40 635	56.7%	5 153	17.7%	442.99
Interest	936	-	- 1		-	-		300	15.0%	(100.0%
Dividends	4	-	-		-	-	-	-	-	
Payments	(103 612)	(19 213)	18.5%	(29 089)	28.1%	(48 302)	46.6%	(21 745)	27.6%	33.89
Suppliers and employees	(103 559)	(19 173)	18.5%	(29 043)	28.0%	(48 216)	46.6%	(21 724)	41.8%	33.79
Finance charges	(53)	(40)	75.8%	(46)	86.7%	(86)	162.5%	(21)	.1%	117.49
Transfers and grants	-	-	-	-	-	-			-	-
Net Cash from/(used) Operating Activities	63 920	22 818	35.7%	16 163	25.3%	38 981	61.0%	8 761	155.7%	84.59
Cash Flow from Investing Activities										
Receipts		_	_	_		-	-	-	_	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-		-		-	-				-
Decrease (increase) in non-current investments	-		-		-	-				-
Payments	(71 636)	(5 254)	7.3%	(13 918)	19.4%	(19 171)	26.8%	(7 287)	13.9%	91.09
Capital assets	(71 636)	(5 254)	7.3%	(13 918)	19.4%	(19 171)	26.8%	(7 287)	13.9%	91.09
Net Cash from/(used) Investing Activities	(71 636)	(5 254)	7.3%	(13 918)	19.4%	(19 171)	26.8%	(7 287)	13.9%	91.09
Cash Flow from Financing Activities										
Receipts						-	-			
Short term loans			-							
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments			-		-	-	-	-		-
Repayment of borrowing	-		-		-	-				-
Net Cash from/(used) Financing Activities	-	-	-		-		-	-	-	
Net Increase/(Decrease) in cash held	(7 716)	17 564	(227.6%)	2 245	(29.1%)	19 809	(256.7%)	1 473	(30.1%)	52.39
Cash/cash equivalents at the year begin:	2 000	632	31.6%	18 197	909.8%	632	31.6%	17 085	19.4%	6.59
Cash/cash equivalents at the year end:	(5 716)	18 197	(318.4%)	20 441	(357.6%)	20 441	(357.6%)	18 558	(52.3%)	10.19
casiveasii equivalents at the year end:	(5 /16)	18 19/	(318.4%)	20 441	(357.6%)	20 441	(357.6%)	18 558	(52.3%)	10.15

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	948	3.9%	837	3.4%	760	3.1%	21 806	89.5%	24 351	21.4%		-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	441	9.1%	266	5.5%	227	4.7%	3 917	80.7%	4 851	4.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 432	4.7%	1 284	4.2%	1 211	4.0%	26 521	87.1%	30 449	26.7%		-		-
Receivables from Exchange Transactions - Waste Water Manageme	1 119	4.3%	863	3.3%	794	3.0%	23 407	89.4%	26 183	23.0%		-		-
Receivables from Exchange Transactions - Waste Management	1 055	4.2%	824	3.2%	763	3.0%	22 737	89.6%	25 379	22.3%		-		-
Receivables from Exchange Transactions - Property Rental Debtors	243	9.7%	236	9.4%	234	9.3%	1 803	71.7%	2 516	2.2%		-	-	-
Interest on Arrear Debtor Accounts		-				-		-	-	-		-		-
Recoverable unauthorised, irregular or fruitless and wasteful Expend		-				-		-	-	-		-		-
Other	27	26.9%	7	6.5%	4	3.8%	64	62.9%	102	.1%	-	-	-	-
Total By Income Source	5 266	4.6%	4 317	3.8%	3 993	3.5%	100 255	88.1%	113 831	100.0%	-			
Debtors Age Analysis By Customer Group														
Organs of State	715	5.0%	634	4.5%	610	4.3%	12 250	86.2%	14 209	12.5%	-	-	-	-
Commercial	1 153	5.4%	981	4.6%	947	4.5%	18 112	85.5%	21 192	18.6%	-	-	-	-
Households	3 397	4.3%	2 702	3.4%	2 437	3.1%	69 894	89.1%	78 430	68.9%	-	-	-	-
Other	-	-	-		-	-		-	-		-	-	-	-
Total By Customer Group	5 266	4.6%	4 317	3.8%	3 993	3.5%	100 255	88.1%	113 831	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	otal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-		-	-	-	-	-	-
Bulk Water	-	-	-		-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-		-	-	-
VAT (output less input)	-	-	-			-		-		-
Pensions / Retirement	-	-	-	-	-	-		-	-	-
Loan repayments	-	-	-			-		-		-
Trade Creditors	358	71.9%	27	5.4%	55	11.1%	57	11.6%	498	100.0%
Auditor-General	-	-	-			-		-		-
Other	-	-	-	-	-	-	-	-	-	-
Total	358	71.9%	27	5.4%	55	11.1%	57	11.6%	498	100.0%

Contact Details

Municipal Manager

Financial Manager	Mr Kevin Khoabane	053 205 9230
Municipal Manager	Mr Aaron Mnguni	U53 ZU5 9Z1U

Source Local Government Database

FREE STATE: KOPANONG (FS162) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

				2016/17				201	15/16	l
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/1 to Q2 of 2016/
Operating Revenue and Expenditure										
	005.040						07 001	70.005	= 4 401	// 000
Operating Revenue	235 219	66 800	28.4%	22 010	9.4%	88 810	37.8%	72 885	54.4%	(69.89
Property rates	22 319	16 219	72.7%	1	-	16 220	72.7%	5 797	49.8%	(100.0
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	
Service charges - electricity revenue	60 710	-	-	-	-	-	-	-	-	
Service charges - water revenue	31 959	8 160	25.5%	8 992	28.1%	17 152	53.7%	6 240	51.0%	44
Service charges - sanitation revenue	13 871	3 829	27.6%	4 888	35.2%	8 716	62.8%	3 168	50.6%	54
Service charges - refuse revenue	10 055	2 839	28.2%	3 412	33.9%	6 251	62.2%	2 293	50.2%	48
Service charges - other	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	-	103	-	134	-	236	-	-	-	(100.
Interest earned - external investments	-	353	-	-	-	353	-	-	-	
Interest earned - outstanding debtors	-	2 615	-	1 366	-	3 981	-	-	-	(100
Dividends received					-					
Fines					-					
Licences and permits	_				_					
Agency services	_				_					
Transfers recognised - operational	76 727	31 287	40.8%		_	31 287	40.8%	55 209	113.2%	(100
Other own revenue	19 579	1 394	7.1%	3 218	16.4%	4 612	23.6%	178	1.1%	1 712
Gains on disposal of PPE			-	32.0	- 10.470		25.070		-	1712
Operating Expenditure	307 530	37 830	12.3%	41 780	13.6%	79 610	25.9%	28 297	21.4%	47.0
	90 358	24 517	27.1%	23 833	26.4%	48 350	53.5%	19 272	43.4%	23
Employee related costs Remuneration of councillors	4 200	24 517	15.3%	23 833	26.4%	48 350 1 567	37.3%	19 272	43.4%	(17
Debt impairment	4 200 23 727	641		926	22.0%	1 56/			50.0%	(17
	72 312	-	-		-	-	-	-	-	
Depreciation and asset impairment	/2 312	-	-		-	-	-	-	-	
Finance charges					-					
Bulk purchases	62 064	4 035	6.5%	5 420	8.7%	9 455	15.2%	1 325	4.6%	309
Other Materials	-	-	-		-	-	-	-	-	
Contracted services	-	-	-		-	-	-	-	-	
Transfers and grants	-	-	-		-	-	-	-	-	
Other expenditure	54 869	8 637	15.7%	11 601	21.1%	20 238	36.9%	6 575	62.7%	76
Loss on disposal of PPE	-	-	-		-	-		-	-	
Surplus/(Deficit)	(72 311)	28 970		(19 770)		9 200		44 588		
Transfers recognised - capital	66 379	-	-	-	-	-	-	-	-	
Contributions recognised - capital	-	-	-		-	-	-	-	-	
Contributed assets		-		-	-			-	-	
Surplus/(Deficit) after capital transfers and contributions	(5 932)	28 970		(19 770)		9 200		44 588		
Taxation		-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(5 932)	28 970		(19 770)		9 200		44 588		
Attributable to minorities	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(5 932)	28 970		(19 770)		9 200		44 588		
Share of surplus/ (deficit) of associate		-	-	` .	-	-		-	-	
Surplus/(Deficit) for the year	(5 932)	28 970		(19 770)		9 200		44 588		

Part 2. Capital Revenue and Experiulture					201	5/16				
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	// 270	2.025	4.20/	2.050	2.10/	4.000	7.40/	0.117		(2.00()
	66 379	2 835	4.3%	2 058	3.1%	4 892	7.4%	2 117	6.9%	(2.8%)
National Government	66 379	2 835	4.3%	2 058	3.1%	4 892	7.4%	2 117	7.1%	(2.8%)
Provincial Government	-	-	-	-	-		-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	66 379	2 835	4.3%	2 058	-	4 892	7.4%	2 117	7.1%	(2.8%)
Transfers recognised - capital Borrowing	66 379	2 835	4.5%	2 058	3.1%	4 892	7.4%	2117	7.1%	(2.8%)
Internally generated funds	-	-	-	-		-		-		-
Public contributions and donations				-						
Capital Expenditure Standard Classification	66 379	2 835	4.3%	2 058	3.1%	4 892	7.4%	2 117	6.9%	(2.8%)
Governance and Administration	1 051	309	29.4%	198	18.8%	507	48.2%	168	-	17.7%
Executive & Council	1 051	309	29.4%	198	18.8%	507	48.2%	168	-	17.7%
Budget & Treasury Office	-	-	-		-	-		-	-	-
Corporate Services	-	-	-	-		-	-		-	-
Community and Public Safety Community & Social Services	-	-	-	569	-	569	-	108	6.3%	429.4%
Sport And Recreation	-	-	-	569	-	569		108	9.8%	429.4%
Public Safety	-	-	-			-			-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-		-	-		-	-	-
Economic and Environmental Services	395	-	-	885	224.0%	885	224.0%	635	161.6%	39.3%
Planning and Development	-	-	-		-	-		112	-	(100.0%)
Road Transport	395	-	-	885	224.0%	885	224.0%	523	133.2%	69.1%
Environmental Protection	-	-	-	-		-	-		-	-
Trading Services	64 933	2 525	3.9%	406	.6%	2 931	4.5%	1 206	5.0%	(66.4%)
Electricity	7 594	300	4.0%		-	300	4.0%	-	-	-
Water	46 636	-	-	-	· .	-		-		
Waste Water Management	800	1 558	194.8%	211	26.4%	1 770	221.2%	190	42.0%	11.2%
Waste Management	9 903	667	6.7%	194	2.0%	861	8.7%	1 016	14.5%	(80.9%)
Other	-	-	-	-	-	-	-	-	-	-

				2016/17				201	5/16	l
	Budget	First 0	Quarter	Second	d Quarter	Year	to Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2015/16 to Q2 of 2016/1
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	278 427	65 712	23.6%	46 142	16.6%	111 853	40.2%	9 065	25.3%	409.0%
Property rates, penalties and collection charges Service charges	16 739 99 003	1 971 3 417	11.8% 3.5%	3 740 3 741	22.3% 3.8%	5 711 7 158	34.1% 7.2%	2 306 4 102	25.3% 7.4%	62.29
Other revenue Government - operating	22 875 73 430	1 527 32 926	6.7% 44.8%	245 21 263	1.1% 29.0%	1 772 54 189	7.7% 73.8%	630 521	7.1% 44.1%	(61.2% 3 981.29
Government - capital Interest Dividends	66 379	25 871	39.0%	17 153	25.8%	43 024	64.8%	1 505	33.0%	1 039.79
Payments Suppliers and employees	(211 491) (211 491)	(46 454) (46 454)	22.0% 22.0%	(33 340) (33 340)	15.8% 15.8%	(79 795) (79 795)		(29 793) (29 793)	32.2% 32.2%	11.99 11.99
Finance charges Transfers and grants										
Net Cash from/(used) Operating Activities	66 936	19 257	28.8%	12 801	19.1%	32 059	47.9%	(20 728)	.1%	(161.8%
Cash Flow from Investing Activities										
Receipts										
Proceeds on disposal of PPE				-		-				
Decrease in non-current debtors		_			_	_		_	_	
Decrease in other non-current receivables	_				_	_				
Decrease (increase) in non-current investments		_			_	_		_	_	
Payments	(66 379)	(2 980)	4.5%		-	(2 980)	4.5%	(1 878)	6.4%	(100.0%
Capital assets	(66 379)	(2 980)	4.5%		_	(2 980)	4.5%	(1 878)	6.4%	(100.09
Net Cash from/(used) Investing Activities	(66 379)	(2 980)	4.5%	-	-	(2 980)	4.5%	(1 878)	6.4%	(100.0%
Cash Flow from Financing Activities										
Receipts										
Short term loans										
Borrowing long term/refinancing	_				_	_				
Increase (decrease) in consumer deposits	_				_	_				
Payments										
Repayment of borrowing					-	-				
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	557	16 277	2 924.5%	12 801	2 299.9%	29 079	5 224.4%	(22 606)	(171.5%)	(156.6%
Cash/cash equivalents at the year begin:	65 406	102//	2 /24.5/0	16 277	24.9%	27077	5 224.470	19 118	(171.570)	(14.95
			l							-
Cash/cash equivalents at the year end:	65 963	16 277	24.7%	29 079	44.1%	29 079	44.1%	(3 488)	(113.0%)	(933.7

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors	Impairment - Counci	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water		-	-		-	-		-	-				-	
Trade and Other Receivables from Exchange Transactions - Electric		-	-		-	-		-	-				-	
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Water Manageme		-	-		-	-		-	-				-	
Receivables from Exchange Transactions - Waste Management	-	-	-		-	-		-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-		-	-		-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-		-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-		-	-		-	-	-	-	-	-	-
Other		-	-		-	-		-		-		-		-
Total By Income Source	-	-		-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State					-			-	-					
Commercial		-	-	-	-	-	-	-	-		-	-		-
Households	-	-	-	-	-	-		-	-	-	-	-	-	-
Other		-	-		-	-		-	-				-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-		-	-	-	

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days	31 - 60 Days		61 - 90 Days		Over 90 Days		otal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-		-	-	-
Bulk Water	(3 000)	(1.8%)	5 858	3.6%	4 888	3.0%	154 673	95.2%	162 419	77.2%
PAYE deductions	-	-	-	-	-	-	4 640	100.0%	4 640	2.2%
VAT (output less input)	-	-	-			-		-	-	-
Pensions / Retirement	-	-	-	-	-	-	27 115	100.0%	27 115	12.9%
Loan repayments	-	-	-			-		-	-	-
Trade Creditors	-	-	-	-	-	-		-	-	-
Auditor-General	(500)	(7.7%)	-		768	11.9%	6 213	95.9%	6 482	3.1%
Other	(2 749)	(28.2%)	3 060	31.4%	996	10.2%	8 433	86.6%	9 740	4.6%
Total	(6 249)	(3.0%)	8 918	4.2%	6 652	3.2%	201 075	95.6%	210 397	100.0%

inancial Manager		

Contact Details			
Municipal Manager	Ms Lebohang Y Moletsane	051 713 9203	
Cinopolol Monogor	Mr D M Molegon	051 712 0207	

Source Local Government Database

FREE STATE: MOHOKARE (FS163) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

Tarti. Operating Revenue and Experiunture			201							
	Budget	First (Quarter	Second	1 Quarter	Year	o Date	Second	Quarter	Ì
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/1 to Q2 of 2016/
Operating Revenue and Expenditure										
Operating Revenue	150 010	38 692	25.8%	34 715	23.1%	73 407	48.9%	22 871	39.5%	51.8
Property rates	7 033	30 072	25.070	2777	39.5%	2777	39.5%	3 386	43.1%	(18.0
Property rates - penalties and collection charges	7 033			2111	57.570	2111	37.570	3 300	40.170	(10.
Service charges - electricity revenue	33 532									
Service charges - water revenue	9 750	5 186	53.2%	7 428	76.2%	12 614	129.4%	3 367	64.5%	120
Service charges - sanitation revenue	8 983	2 174	24.2%	2 456	27.3%	4 630	51.5%	2 445	45.0%	120
Service charges - refuse revenue	5 728	1 323	23.1%	1 524	26.6%	2 847	49.7%	1 553	46.0%	(1
Service charges - other	252	63	25.0%	41	16.4%	104	41.4%	1 555	40.070	(100
Rental of facilities and equipment	852	210	24.7%	292	34.3%	502	58 9%	284	75.2%	(100
Interest earned - external investments	94	25	27.2%	52	55.3%	77	82.5%	18	670.3%	18
Interest earned - outstanding debtors	6 103	2 427	39.8%	201	3.3%	2 628	43.1%	153	5.9%	31
Dividends received	11	10	86.9%	-	-	10	86.9%		91.0%	
Fines	4 500	896	19.9%	475	10.6%	1 372	30.5%	145	15.1%	22
Licences and permits		1		1		1		1		(17
Agency services	_				_				_	(
Transfers recognised - operational	57 297	24 772	43.2%	17 157	29.9%	41 929	73.2%	11 406	60.5%	5
Other own revenue	15 877	1 605	10.1%	2 311	14.6%	3 916	24.7%	112	18.8%	196
Gains on disposal of PPE	-	-	-		-	-	-	-	-	
Operating Expenditure	167 232	23 012	13.8%	22 771	13.6%	45 783	27.4%	22 291	28.5%	2
Employee related costs	60 874	15 567	25.6%	15 357	25.2%	30 924	50.8%	13 826	48.6%	1
Remuneration of councillors	3 850	773	20.1%	888	23.1%	1 661	43.1%	809	44.8%	
Debt impairment	14 700				-	-				
Depreciation and asset impairment	29 849			-	-					
Finance charges	2 212	163	7.4%	261	11.8%	424	19.2%	134	8.8%	9
Bulk purchases	22 208	674	3.0%	596	2.7%	1 270	5.7%	373	4.6%	5
Other Materials	-				-	-				
Contracted services	595	9	1.4%	25	4.3%	34	5.7%	52	137.1%	(51
Transfers and grants	-	-	-		-		-	937	29.7%	(100
Other expenditure	32 944	5 826	17.7%	5 644	17.1%	11 470	34.8%	6 160	44.7%	(8
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	
urplus/(Deficit)	(17 221)	15 680		11 944		27 624		580		
Transfers recognised - capital	93 694	17 927	19.1%	32 275	34.4%	50 202	53.6%	40 204	67.3%	(19
Contributions recognised - capital	-	-	-	-	-	-		-	-	
Contributed assets	-	-	-		-	-	-	-	-	
surplus/(Deficit) after capital transfers and contributions	76 473	33 607		44 219		77 826		40 784		
Taxation	-	-		-	-	-		-	-	
Surplus/(Deficit) after taxation	76 473	33 607		44 219		77 826		40 784		
Attributable to minorities	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	76 473	33 607		44 219		77 826		40 784		
Share of surplus/ (deficit) of associate	-	-	-		-		-	-	-	
Surplus/(Deficit) for the year	76 473	33 607		44 219		77 826		40 784		

Part 2: Capital Revenue and Expenditure				2016/17				201		
	Budget	First 0	Quarter	Second	Quarter	Year	o Date	Second	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	95 105	16 004	16.8%	4 495	4.7%	20 499	21.6%	25 857	46.0%	(82.6%)
National Government	93 694	15 921	17.0%	4 443	4.7%	20 365	21.7%	25 857	47.1%	(82.8%)
Provincial Government	73 074	13 721	17.070	4 443	4.770	20 303	21.770	25 057	47.170	(02.070)
District Municipality	_		_	_	_	-	_	-	_	
Other transfers and grants	_		_	_	_	-	_	-	_	
Transfers recognised - capital	93 694	15 921	17.0%	4 443	4.7%	20 365	21.7%	25 857	47.1%	(82.8%)
Borrowing	-	-	-	-	-	-	-	-	-	
Internally generated funds	1 411	83	5.9%	52	3.7%	135	9.6%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	95 105	16 004	16.8%	4 495	4.7%	20 499	21.6%	25 857	46.0%	(82.6%)
Governance and Administration	553	6	1.1%	28	5.1%	34	6.1%	-	-	(100.0%)
Executive & Council	60	-	-		-	-				-
Budget & Treasury Office	411	0	-	2	.5%	2	.5%	-	-	(100.0%)
Corporate Services	82	6	7.0%	26	31.5%	32	38.5%	-		(100.0%)
Community and Public Safety Community & Social Services	178 108	666	374.0%	-	-	666	374.0%	475	54.5%	(100.0%)
Sport And Recreation	-	666	-	-	-	666	-	475	54.5%	(100.0%)
Public Safety	70	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-		-		-
Economic and Environmental Services	28 429	3 342	11.8%	1 609	5.7%	4 951	17.4%	-	23.2%	(100.0%)
Planning and Development	28 429	3 342	11.8%	1 609	5.7%	4 951	17.4%	-	23.2%	(100.0%)
Road Transport Environmental Protection	28 429	3 342	11.8%	1 609	5.7%	4 951	17.4%	-	23.2%	(100.0%)
Trading Services	65 945	11 990	18.2%	2 858	4.3%	14 849	22.5%	25 381	50.0%	(88.7%)
Electricity	00 940	11 990	18.2%	2 858	4.376	14 849	22.5%	25 381	13.2%	(100.0%)
Water	65 645	11 795	18.0%	2 664	4.1%	14 459	22.0%	23 758	49.2%	(88.8%)
Waste Water Management	300	196	65.2%		4.170	196	65.2%	1 623	198.8%	(100.0%)
Waste Management	-	-	-			-			-	- (100.070)
Other							-			

				2016/17				201	5/16	l
	Budget	First (Quarter	Second	l Quarter	Year t	o Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2015/16 to Q2 of 2016/17
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities Receipts	220 945	48 130	21.8%	53 936	24.4%	102 067	46.2%	54 639	46.0%	(1.3%)
Property rates, penalties and collection charges Service charges	4 572 37 948	1 265 1 457	27.7% 3.8%	669 925	14.6% 2.4%	1 933 2 381	42.3% 6.3%	1 708 974	28.4% 6.0%	(60.8%) (5.1%)
Other revenue Government - operating Government - capital Interest Biddends	21 228 57 297 93 694 6 196	2 675 24 772 17 927 25	12.6% 43.2% 19.1% .4%	2 857 17 157 32 275 54	13.5% 29.9% 34.4% .9%	5 532 41 929 50 202 80	26.1% 73.2% 53.6% 1.3% 89.9%	339 11 406 40 204 8	19.0% 60.5% 67.3% .5%	743.6% 50.4% (19.7%) 568.4%
Payments Payments Suppliers and employees Finance charges Transfers and grants	(122 684) (120 471) (2 213)	(30 449) (30 283) (166)	24.8% 25.1% 7.5%	(25 402) (25 219) (183)	20.7% 20.9% 8.3%	(55 851) (55 502) (349)	45.5% 46.1% 15.8%	(20 908) (20 908)	34.7% 37.7% 2%	21.5% 20.6% (100.0%)
Net Cash from/(used) Operating Activities	98 261	17 682	18.0%	28 534	29.0%	46 216	47.0%	33 730	60.3%	(15.4%)
Cash Flow from Investing Activities										
Receipts Proceeds on disposal of PPE Decrease in non-current debtors Decrease in other non-current receivables	-	(2 925)	-	(7 580)	- - -	(10 505)	- - -	110 - -		(6 990.9%) - -
Decrease (increase) in non-current investments Payments Capital assets	(95 105) (95 105)	(2 925) (19 051) (19 051)	20.0% 20.0%	(7 580) (20 637) (20 637)	21.7% 21.7%	(10 505) (39 688) (39 688)	41.7% 41.7%	110 (25 857) (25 857)	46.0% 46.0%	(6 990.9%) (20.2%) (20.2%)
Net Cash from/(used) Investing Activities	(95 105)	(21 976)	23.1%	(28 217)	29.7%	(50 193)	52.8%	(25 747)	58.9%	9.6%
Cash Flow from Financing Activities Receipts Short term loans Borrowing long term#efinancing Increase (decrease) in consumer deposits		-	-		-		-		-	-
Payments Repayment of borrowing Net Cash from/(used) Financing Activities		(68) (68)	-	(138) (138) (138)		(206) (206)	-	(211) (211) (211)	103.6% 103.6% 103.6%	(34.8% (34.8% (34.8%
Net Increase/(Decrease) in cash held Cash(cash equivalents at the year begin: Cash(cash equivalents at the year end:	3 156 200 3 356	(4 362) 5 374 1 012	(138.2%) 2 686.9% 30.1%	179 1 012 1 191	5.7% 505.8% 35.5%	(4 183) 5 374 1 191	(132.5%) 2 686.9% 35.5%	7 772 734 8 506	69.6% (3.1%) 6.479.6%	(97.7%) 37.8% (86.0%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors	Impairment -l Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 412	4.1%	1 577	2.7%	3 731	6.3%	51 252	86.9%	58 972	42.6%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	2	100.0%	2	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	743	5.9%	716	5.7%	1 106	8.8%	10 074	79.7%	12 639	9.1%		-	-	
Receivables from Exchange Transactions - Waste Water Manageme	848	2.5%	821	2.5%	776	2.3%	31 026	92.7%	33 471	24.2%		-	-	
Receivables from Exchange Transactions - Waste Management	522	2.1%	509	2.1%	494	2.0%	22 781	93.7%	24 305	17.6%		-	-	
Receivables from Exchange Transactions - Property Rental Debtors	68	3.2%	67	3.1%	64	3.0%	1 922	90.6%	2 120	1.5%		-	-	
Interest on Arrear Debtor Accounts	-	-	-		-	-		-	-			-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-		-	-			-	-	
Other	15	.2%	15	.2%	15	.2%	6 918	99.4%	6 962	5.0%	-	-	-	
Total By Income Source	4 608	3.3%	3 704	2.7%	6 185	4.5%	123 973	89.5%	138 471	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	192	13.1%	81	5.5%	311	21.2%	882	60.2%	1 466	1.1%		-		
Commercial	904	7.5%	706	5.8%	832	6.9%	9 638	79.8%	12 080	8.7%	-	-	-	
Households	3 356	2.8%	2 872	2.4%	4 994	4.1%	110 637	90.8%	121 858	88.0%	-	-	-	
Other	156	5.1%	46	1.5%	48	1.6%	2 817	91.8%	3 067	2.2%	-	-	-	
Total By Customer Group	4 608	3.3%	3 704	2.7%	6 185	4.5%	123 973	89.5%	138 471	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	otal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-	-			-		-	-	-
Bulk Water	-	-	-		-	-	-	-	-	-
PAYE deductions	495	55.7%	-	-	-	-	394	44.3%	889	1.8%
VAT (output less input)		-	-			-		-	-	-
Pensions / Retirement	785	3.0%	778	2.9%	764	2.9%	24 232	91.2%	26 559	52.3%
Loan repayments	8	1.1%	8	1.1%	9	1.2%	695	96.6%	719	1.4%
Trade Creditors	27	.2%	173	1.0%	83	.5%	16 958	98.4%	17 242	33.9%
Auditor-General	793	14.7%	1 596	29.6%	1 500	27.8%	1 508	27.9%	5 397	10.6%
Other	-	-	-	-	-	-	-	-	-	-
Total	2 108	4.1%	2 555	5.0%	2 357	4.6%	43 786	86.2%	50 807	100.0%

wunicipal manager	
inancial Manager	

Contact Details		
Municipal Manager	Mr Thabo Chirstian Panyani	051 673 9600
Financial Manager	Mr P Dyonase	051 673 9632

Source Local Government Database

FREE STATE: XHARIEP (DC16) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

rartr. Operating Revenue and Experientare				201						
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	l Quarter	1
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/1 to Q2 of 2016/
Operating Revenue and Expenditure										
Operating Revenue	52 618	9 629	18.3%	10 298	19.6%	19 927	37.9%	10 341	44.9%	(.49
Property rates						-		-	-	, ,
Property rates - penalties and collection charges						-		-	-	
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	
Service charges - water revenue	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	
Service charges - other	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	-	108	-	108	-	216		119	47.3%	(9
Interest earned - external investments	-	72	-	1	-	73		25	-	(97
Interest earned - outstanding debtors	-	40	-	69	-	109	-	37	-	89
Dividends received	-		-		-	-		-	-	
Fines	-	-	-	-	-	-	-	-	-	
Licences and permits	-		-		-	-		-	-	
Agency services	-	-	-		-	-		-	-	
Transfers recognised - operational	52 044	9 386	18.0%	10 106	19.4%	19 493	37.5%	10 109	44.4%	
Other own revenue	574	23	4.0%	14	2.5%	37	6.4%	16	53.1%	(12
Gains on disposal of PPE		-	-		-	-	-	35	-	(100.
Operating Expenditure	54 418	11 784	21.7%	12 461	22.9%	24 245	44.6%	12 854	42.8%	(3.1
Employee related costs	37 945	8 639	22.8%	8 417	22.2%	17 055	44.9%	8 373	44.8%	-
Remuneration of councillors	3 959	896	22.6%	963	24.3%	1 859	47.0%	963	52.8%	
Debt impairment								-	-	
Depreciation and asset impairment	1 800	-	-	-	-	-	-	-	-	
Finance charges	-	-	-	-		-	-	-	-	
Bulk purchases	-	-	-	-	-	-	-	-	-	
Other Materials	-	-	-	-	-	-	-	-	-	
Contracted services	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-		-	-		-	-	
Other expenditure	10 714	2 250	21.0%	3 082	28.8%	5 331	49.8%	3 517	45.3%	(12
Loss on disposal of PPE		-	-		-	-	-	-	-	
urplus/(Deficit)	(1 800)	(2 155)		(2 163)		(4 318)		(2 513)		
Transfers recognised - capital		3 261	-		-	3 261	-			
Contributions recognised - capital				-						
Contributed assets								-	-	
surplus/(Deficit) after capital transfers and contributions	(1 800)	1 106		(2 163)		(1 057)		(2 513)		
Taxation	-	-		-	-	-		-	-	
Surplus/(Deficit) after taxation	(1 800)	1 106		(2 163)		(1 057)		(2 513)		
Altributable to minorities	(-		(2)		(,		(= 1.5)	-	
Surplus/(Deficit) attributable to municipality	(1 800)	1 106		(2 163)		(1 057)		(2 513)		
Share of surplus/ (deficit) of associate		-	-			-			-	
Surplus/(Deficit) for the year	(1 800)	1 106		(2 163)		(1 057)		(2 513)		

rait 2. Capital Revenue and Experioliture				2016/17				201	15/16	
	Budget	First 0	Quarter	Second	Quarter	Year	o Date	Second	d Quarter	İ
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
R thousands							appropriation		appropriation	
Capital Revenue and Expenditure										
Source of Finance	-	-	-	-	-	-	-	-	-	-
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-		-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification		-	-	-	-	-	-	-	-	-
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-		-	-	-	-	-	-
Budget & Treasury Office	-	-	-		-	-	-	-	-	-
Corporate Services	-	-	-		-	-		-	-	-
Community and Public Safety Community & Social Services	-	-	-	-	-		-			-
Sport And Recreation	-	-	-		-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development Road Transport	-	-	-			-	-	-	-	-
Environmental Protection	1	-			1	-		-	-	-
Trading Services										
Electricity										
Water						-	-		-	-
Waste Water Management	-	-	-		-			-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-		-	-

				2016/17					5/16	
	Budget	First 0	Quarter	Second	d Quarter	Year	to Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2015/16 to Q2 of 2016/1
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities Receipts	52 618	13 944	26.5%	12 261	23.3%	26 205	49.8%	9 937	51.8%	23.4%
Property rates, penalties and collection charges Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue Government - operating	574 52 044	8 13 930	1.4% 26.8%	4 12 254	. 7% 23.5%	12 26 183	2.1% 50.3%	8 9809	24.7% 51.9%	(51.2%) 24.9%
Government - capital Interest Dividends	-	7	-	3	-	10		120	-	(97.3%
Payments Suppliers and employees Finance charges	(54 418) (54 418)	(14 438) (14 437) (0)	26.5% 26.5%	(12 355) (12 322) (32)	22.7% 22.6%	(26 793) (26 760) (33)		(12 911) (12 884) (27)	59.4% 59.4% 65.1%	(4.3% (4.4% 20.99
Transfers and grants		- (0)		(32)		(33)		(21)	03.176	20.97
Net Cash from/(used) Operating Activities	(1 800)	(493)	27.4%	(94)	5.2%	(587)	32.6%	(2 975)	-	(96.8%)
Cash Flow from Investing Activities										
Receipts Proceeds on disposal of PPE		400	-	100	-	500	-	4 085 35	-	(97.6% (100.0%
Decrease in non-current debtors Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments Payments	-	400		100	-	500	-	4 050	-	(97.5%
Capital assets Net Cash from/(used) Investing Activities	-	400	-	100	-	500	-	4 085	-	(97.6%
Cash Flow from Financing Activities										
Receipts Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments Repayment of borrowing	-	-			-		-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	(1 800)	(93) 163	5.2%	6 70	(.3%)	(87) 163	4.8%	1 110 200	(10.5%)	(99.4% (65.1%
Cash/cash equivalents at the year end:	(1 800)	70	(3.9%)	76	(4.2%)	76	(4.2%)	1 310	(14.1%)	(94.29

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors	Impairment -l Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water		-				-	-		-				-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-		-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme		-				-	-		-				-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-		-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	112	4.1%	111	4.0%	62	2.3%	2 467	89.6%	2 752	89.3%	-	-	-	
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-		-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-		-	-	-
Other	-	-	-			-	328	100.0%	328	10.7%			-	
Total By Income Source	112	3.6%	111	3.6%	62	2.0%	2 795	90.7%	3 080	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial		-				-	-		-				-	-
Households	-	-	-			-	-	-	-		-	-	-	
Other	112	3.6%	111	3.6%	62	2.0%	2 795	90.7%	3 080	100.0%	-	-	-	
Total By Customer Group	112	3.6%	111	3.6%	62	2.0%	2 795	90.7%	3 080	100.0%	-	-		-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	otal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions		-	-	-		-		-		-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement		-	-	-		-		-		-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors		-	-	-		-		-		-
Auditor-General	1 248	69.8%	539	30.2%	-	-	-	-	1 786	46.0%
Other	452	21.6%	103	4.9%	264	12.6%	1 274	60.9%	2 093	54.0%
Total	1 700	43.8%	642	16.5%	264	6.8%	1 274	32.8%	3 880	100.0%

051 713 9304
051 713 9306

Source Local Government Database All figures in this report are unaudited.

FREE STATE: MASILONYANA (FS181) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

Parti: Operating Revenue and Expenditure				2016/17				201	5/16	
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	Quarter	1
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2015/16
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	228 103	75 553	33.1%	150 456	66.0%	226 009	99.1%	58 484	67.4%	157.3%
Property rates	30 313	8 200	27.1%	71 477	235.8%	79 676	262.8%	12 162	106.8%	487.7%
Property rates - penalties and collection charges	-	-		-	-	-	-	-	÷.	
Service charges - electricity revenue	30 825	6 415	20.8%	7 007	22.7%	13 422	43.5%	3 411	38.0%	105.4%
Service charges - water revenue	34 758	9 535	27.4%	11 256	32.4%	20 791	59.8%	8 374	81.8%	34.4%
Service charges - sanitation revenue	20 769	5 979	28.8%	6 693	32.2%	12 673	61.0%	5 202	52.8%	28.7%
Service charges - refuse revenue	12 785	3 173	24.8%	3 609	28.2%	6 782	53.1%	1 780	37.3%	102.7%
Service charges - other		61		61		122		61		.6%
Rental of facilities and equipment	280	10	3.7%	9	3.2%	19	6.9%	5	9.7%	62.9%
Interest earned - external investments	530	0		33	6.2%	33	6.2%	34	31.5%	(1.9%)
Interest earned - outstanding debtors	4 563	1 400	30.7%	(14)	(.3%)	1 386	30.4%	(3)	41.5%	314.6%
Dividends received	5		· .	-	-	-	-		48.6%	-
Fines	875	68	7.7%	81	9.2%	148	17.0%	54	625.8%	48.4%
Licences and permits	-		-	-	-	-	-			-
Agency services			39.9%							
Transfers recognised - operational	92 334	36 846		22 407	24.3%	59 253	64.2%	28 212	75.6%	(20.6%)
Other own revenue	66	3 866	5 858.3%	27 837	42 177.7%	31 704	48 036.0%	(809)	29.0%	(3 541.0%)
Gains on disposal of PPE	-	-	-		-	-		-	-	-
Operating Expenditure	228 103	30 903	13.5%	29 037	12.7%	59 940	26.3%	49 600	44.3%	(41.5%)
Employee related costs	70 623	21 505	30.5%	21 685	30.7%	43 190	61.2%	21 063	60.3%	3.0%
Remuneration of councillors	5 092	1 334	26.2%	1 038	20.4%	2 372	46.6%	1 156	47.0%	(10.2%)
Debt impairment	32 380	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	32 287	-	-	-	-	-	-	-	-	-
Finance charges	1 636	-	-	771	47.1%	771	47.1%	289	22.8%	167.0%
Bulk purchases	43 113	5 592	13.0%	1 583	3.7%	7 175	16.6%	8 117	35.9%	(80.5%)
Other Materials	10 395	896	8.6%	1 700	16.4%	2 597	25.0%	1 774	20.1%	(4.1%)
Contracted services	2 000	460	23.0%	175	8.8%	635	31.8%	438	31.2%	(60.0%)
Transfers and grants	-	-	-	-	-	-	-	8 227	103.7%	(100.0%)
Other expenditure	30 578	1 116	3.6%	2 085	6.8%	3 201	10.5%	8 537	134.1%	(75.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	44 650		121 419		166 069		8 883		
Transfers recognised - capital	22 499	11 531	51.2%	-	-	11 531	51.2%	11 185	141.2%	(100.0%)
Contributions recognised - capital			-	_	_	-	1			
Contributed assets		_			_	_		1 822	41.2%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	22 500	56 181		121 419		177 599		21 890		(
Tourism										
Taxation Currelus/(Deficit) ofter toyotion	22 500	56 181	-	121 419		177 599		21 890		-
Surplus/(Deficit) after taxation	22 500	56 181		121 419		1// 599		21 890		
Attributable to minorities	00.500	F/ ***	-	101 /**		477 500	-		-	
Surplus/(Deficit) attributable to municipality	22 500	56 181		121 419		177 599		21 890		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	22 500	56 181		121 419		177 599		21 890		

Part 2: Capital Revenue and Expenditure				2016/17				201	5/16	
	Budget	First 0	Quarter	Second	Quarter	Year	o Date	Second	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	22 500	8 340	37.1%	3 499	15.5%	11 839	52.6%	7 252	47.4%	(51.8%)
National Government	22 500	2 861	12.7%	2 608	11.6%	5 469	24.3%	5 760	57.5%	(54.7%)
Provincial Government	22 500	2.001	12.770	2 000		0 107	21.570	5700	57.570	(01.770)
District Municipality	_		_	_	_	-	_	_	-	_
Other transfers and grants	-		-	-		_		-	_	
Transfers recognised - capital	22 500	2 861	12.7%	2 608	11.6%	5 469	24.3%	5 760	57.5%	(54.7%)
Borrowing	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	5 480	-	891	-	6 371		1 493	17.4%	(40.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	22 500	8 340	37.1%	3 499	15.5%	11 839	52.6%	7 252	47.4%	(51.8%)
Governance and Administration	1 125	-	-		-	-	-		-	-
Executive & Council	1 125	-	-		-	-				-
Budget & Treasury Office	-	-	-		-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-		-	-	-
Community and Public Safety Community & Social Services	4 026 1 726	559 396	13.9% 23.0%	755 588	18.8% 34.1%	1 314 985	32.6% 57.0%	1 181 1 181	57.5% 730.9%	(36.1%) (50.2%)
Sport And Recreation	2 300	162	7.1%	167	7.3%	329	14.3%			(100.0%)
Public Safety	-	-	-		-	-	-	-	-	-
Housing	-	-	-		-	-	-	-	-	-
Health	-	-	-		-	-	-			-
Economic and Environmental Services	15 646	5 695	36.4%	2 638	16.9%	8 333	53.3%	5 700	35.3%	(53.7%)
Planning and Development	15 646	1 258 4 437	28.4%	2 638	16.9%	1 258 7 075	45.2%	5 700	- ar and	(53.7%)
Road Transport Environmental Protection	15 646	4 437	28.4%	2 638	16.9%	/ 0/5	45.2%		35.3%	(53.7%)
Trading Services	1 703	2 087	122.6%	105	6.2%	2 192	128.7%	371	126.4%	(71.7%)
Electricity	1 /03	2 087	122.0%	105	0.276	2 192	128.7%	3/1	120.4%	(/1./%)
Water	394	1 272	322.7%	105	26.7%	1 377	349.4%	371	280.0%	(71.7%)
Waste Water Management		816	522.770		20.730	816			200.0%	(71.770)
Waste Management	1 309	-				-			-	-
Other	-						-			-

				2016/17					15/16	l
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	l Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2015/16 to Q2 of 2016/1
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	203 080	61 094	30.1%	39 095	19.3%	100 189	49.3%	48 738	65.8%	(19.8%)
Property rates, penalties and collection charges	19 703	10 076	51.1%	3 975	20.2%	14 052	71.3%	1 614	16.8%	146.39
Service charges	64 238	2 353	3.7%	8 192	12.8%	10 545	16.4%	7 622	33.1%	7.59
Other revenue	794	288	36.3%	4 488	565.5%	4 776	601.7%	76	30.2%	5 828.89
Government - operating	92 334	36 846	39.9%	22 407	24.3%	59 253	64.2%	28 212	74.0%	(20.6%
Government - capital	22 500	11 531	51.2%	-	-	11 531	51.2%	11 185	147.1%	(100.0%
Interest	3 512	0	-	33	.9%	33	.9%	30	44.2%	8.69
Dividends			-		-	-			48.6%	-
Payments	(156 480)	(52 283)	33.4%	(41 085)	26.3%	(93 368)	59.7%	(56 560)	66.4%	(27.4%
Suppliers and employees	(154 844)	(52 283)	33.8%	(40 499)	26.2%	(92 782)	59.9%	(48 333)	65.7%	(16.2%
Finance charges	(1 636)		-	(586)	35.8%	(586)	35.8%	-	.1%	(100.0%
Transfers and grants	-	-	-	-	-	-	-	(8 227)	81.0%	(100.0%
Net Cash from/(used) Operating Activities	46 600	8 811	18.9%	(1 991)	(4.3%)	6 820	14.6%	(7 822)	60.2%	(74.5%
Cash Flow from Investing Activities										
Receipts		2 125	-	(11 180)	-	(9 055)	-	14 518	503.8%	(177.0%
Proceeds on disposal of PPE			-		-	-			-	-
Decrease in non-current debtors			-		-	-			-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	2 125	-	(11 180)	-	(9 055)	-	14 518	-	(177.0%
Payments	(22 500)	(10 988)	48.8%	(3 499)	15.5%	(14 487)	64.4%	(10 733)	157.5%	(67.4%
Capital assets	(22 500)	(10 988)	48.8%	(3 499)	15.5%	(14 487)	64.4%	(10 733)	157.5%	(67.4%
Net Cash from/(used) Investing Activities	(22 500)	(8 863)	39.4%	(14 679)	65.2%	(23 542)	104.6%	3 785	94.5%	(487.9%
Cash Flow from Financing Activities										
Receipts				12 600		12 600	-		-	(100.0%
Short term loans			-	12 600		12 600			-	(100.0%
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-		-	-		-	-	-
Payments	(736)		-	(184)	25.0%	(184)	25.0%	(184)	74.8%	-
Repayment of borrowing	(736)		-	(184)	25.0%	(184)	25.0%	(184)	74.8%	-
Net Cash from/(used) Financing Activities	(736)	-	-	12 416	(1 687.0%)	12 416	(1 687.0%)	(184)	74.8%	(6 850.0%
Net Increase/(Decrease) in cash held	23 364	(52)	(.2%)	(4 254)	(18.2%)	(4 306)	(18.4%)	(4 221)	334.9%	.8%
Cash/cash equivalents at the year begin:	20001	1 001	(.2.70)	949	(10.270)	1.001	(10.170)	12 857	180.7%	(92.6%
Cash/cash equivalents at the year end:	23 364	949	4.1%	(3 305)	(14.1%)	(3 305)	(14.1%)	8 636	121.8%	(138.3%
Casnicasn equivalents at the year end:	23 364	949	4.1%	(3 305)	(14.1%)	(3 305)	(14.1%)	8 636	121.8%	(138.3%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb		Impairment -l Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 447	3.2%	3 422	3.2%	3 598	3.4%	96 880	90.2%	107 348	22.6%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electric	1 497	1.3%	1 490	1.3%	1 751	1.5%	108 739	95.8%	113 476	23.9%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	2 099	3.3%	1 957	3.0%	1 796	2.8%	58 355	90.9%	64 207	13.5%		-		
Receivables from Exchange Transactions - Waste Water Manageme	2 136	2.5%	2 108	2.4%	2 092	2.4%	79 805	92.6%	86 142	18.1%	-	-	-	
Receivables from Exchange Transactions - Waste Management	1 154	2.4%	1 132	2.4%	1 119	2.3%	44 224	92.9%	47 628	10.0%		-		
Receivables from Exchange Transactions - Property Rental Debtors	16	2.5%	18	2.9%	16	2.7%	563	91.9%	612	.1%	-	-	-	
Interest on Arrear Debtor Accounts	-	-	(6)		-		38 648	100.0%	38 643	8.1%		-		
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-		-			-		-		-		
Other	(83)	(.5%)	(3)		(1)	-	17 239	100.5%	17 152	3.6%		-	-	
otal By Income Source	10 266	2.2%	10 118	2.1%	10 373	2.2%	444 452	93.5%	475 209	100.0%	-	-	-	
ebtors Age Analysis By Customer Group														
Organs of State	451	4.4%	443	4.4%	406	4.0%	8 858	87.2%	10 158	2.1%		-		
Commercial	1 516	4.5%	1 450	4.3%	1 945	5.8%	28 441	85.3%	33 352	7.0%	-	-	-	
Households	8 257	1.9%	8 180	1.9%	7 978	1.9%	404 054	94.3%	428 469	90.2%	-	-	-	
Other	42	1.3%	45	1.4%	44	1.4%	3 099	95.9%	3 230	.7%	-	-	-	
otal By Customer Group	10 266	2.2%	10 118	2.1%	10 373	2.2%	444 452	93.5%	475 209	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	otal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 528	6.2%	2 489	6.1%	2 339	5.7%	33 375	81.9%	40 731	46.9%
Bulk Water	357	2.4%	425	2.9%	425	2.9%	13 673	91.9%	14 880	17.1%
PAYE deductions	-	-	-		-	-		-	-	-
VAT (output less input)	-	-	-			-		-	-	-
Pensions / Retirement	-	-	-			-		-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 237	4.2%	674	2.3%	2 402	8.2%	24 978	85.3%	29 292	33.8%
Auditor-General	-	-	-		916	48.6%	970	51.4%	1 886	2.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	4 122	4.7%	3 588	4.1%	6 083	7.0%	72 997	84.1%	86 789	100.0%

Contact Details

Municipal Manager

Municipal Manager	Mr M D Nihau	057 733 0106
Financial Manager	Me Pikile Maisi	057 722 2042

Source Local Government Database

FREE STATE: TOKOLOGO (FS182) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

Parti: Operating Revenue and Expenditure				2016/17				201	15/16	
	Budget	First 0	Quarter	Second	Quarter	Year t	o Date	Second	1 Quarter	•
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2015/16 to Q2 of 2016/17
R thousands							appropriation		appropriation	
Operating Revenue and Expenditure										
Operating Revenue	83 116	36 499	43.9%	41 828	50.3%	78 327	94.2%	23 934	62.0%	74.8%
Property rates	3 906	4 683	119.9%	(27)	(.7%)	4 656	119.2%	(30)	69.8%	(11.2%)
Property rates - penalties and collection charges	5 700	4 003		(27)	(.770)	4000	117.270	(50)	07.070	(11.270
Service charges - electricity revenue	15 735	4 047	25.7%	3 084	19.6%	7 131	45.3%	3 015	36.2%	2.3%
Service charges - water revenue	2 011	926	46.1%	979	48.7%	1 905	94.8%	712	46.3%	37.6%
Service charges - sanitation revenue	2 443	3 631	148.6%	3 654	149.6%	7 284	298.2%	1 044	42.1%	249.9%
Service charges - refuse revenue	1 764	2 398	135.9%	2 414	136.8%	4 811	272.8%	683	37.5%	253.4%
Service charges - other	_			1	-	1		-	-	(100.0%
Rental of facilities and equipment	949	99	10.5%	56	6.0%	156	16.4%	100	19.9%	(43.6%
Interest earned - external investments	626	139	22.2%	175	28.0%	314	50.2%	122	50.0%	43.7%
Interest earned - outstanding debtors	8 403	2 263	26.9%	2 463	29.3%	4 726	56.2%	2 206	332.4%	11.7%
Dividends received	3				_			-	-	
Fines	98	7	6.9%	16	16.0%	22	22.9%	13	24.6%	17.7%
Licences and permits					-			-	-	
Agency services					-		-	-	-	
Transfers recognised - operational	46 539	18 049	38.8%	28 936	62.2%	46 985	101.0%	15 787	70.2%	83.3%
Other own revenue	641	233	36.3%	53	8.3%	286	44.6%	190	64.5%	(71.8%)
Gains on disposal of PPE	-	24	-	23	-	48		92	-	(74.7%)
Operating Expenditure	83 102	18 139	21.8%	17 981	21.6%	36 120	43.5%	23 522	51.2%	(23.6%)
Employee related costs	35 425	8 915	25.2%	9 405	26.5%	18 320	51.7%	9 470	50.8%	(.7%)
Remuneration of councillors	2 586	338	13.1%	294	11.4%	632	24.4%	408	32.0%	(27.9%)
Debt impairment	575				-		-	-	-	
Depreciation and asset impairment	926	-	-	-	-	-		-	-	-
Finance charges	438	1	.1%	75	17.2%	76	17.3%	370	236.4%	(79.7%)
Bulk purchases	23 730	392	1.6%	918	3.9%	1 309	5.5%	5 447	48.7%	(83.1%)
Other Materials	3 392	-	-	-	-	-		-	-	-
Contracted services	3 496	5 010	143.3%	2 896	82.8%	7 906	226.1%	4 877	213.4%	(40.6%)
Transfers and grants	-	665	-	848	-	1 513		653	86.7%	29.9%
Other expenditure	12 534	2 819	22.5%	3 544	28.3%	6 363	50.8%	2 297	34.8%	54.3%
Loss on disposal of PPE	-	-	-		-	-	-	-	-	-
Surplus/(Deficit)	15	18 360		23 848		42 208		412		
Transfers recognised - capital	75 608	-	-	14 641	19.4%	14 641	19.4%	0	-	3 678 543.2%
Contributions recognised - capital	-		-	-	-	-		-	-	-
Contributed assets	-	-	-		-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	75 623	18 360		38 489		56 849		413		
Taxation	-	-								-
Surplus/(Deficit) after taxation	75 623	18 360		38 489		56 849		413		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	75 623	18 360		38 489		56 849		413		
Share of surplus/ (deficit) of associate										-
Surplus/(Deficit) for the year	75 623	18 360		38 489		56 849		413		

Part 2: Capital Revenue and Expenditure				2016/17				201	5/16	
	Budget	First 0	Quarter	Second	Quarter	Year t	o Date	Second	Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	75 608	19 923	26.4%	27 096	35.8%	47 019	62.2%	2 922	20.3%	827.3%
National Government	75 608	19 923	26.4%	27 096	35.8%	47 019	62.2%	2 922	20.3%	827.3%
Provincial Government	73 000	17 723	20.470	27 090	33.070	47 017	02.270	2 722	20.370	021.370
District Municipality					-				-	
Other transfers and grants	· ·	-	-			-			-	-
Transfers recognised - capital	75 608	19 923	26.4%	27 096	35.8%	47 019	62.2%	2 922	20.3%	827.3%
Borrowing	75 000	17 723	20.470	27 070	33.070	47 017	02.270	2 722	20.370	027.570
Internally generated funds		-	-	-		-		-	_	
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	75 608	19 923	26.4%	27 096	35.8%	47 019	62.2%	2 922	20.3%	827.3%
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-		-	-				-
Corporate Services	-	-	-		-	-	-	-	-	-
Community and Public Safety Community & Social Services	10 000			-	-		-	-	-	-
Sport And Recreation	10 000	_	-			_				
Public Safety	-									-
Housing										-
Health	-	-	-		-	-				-
Economic and Environmental Services	5 564	446	8.0%	-	-	446	8.0%	-	-	-
Planning and Development	-	-	-		-	-	-	-	-	-
Road Transport	5 564	446	8.0%	-	-	446	8.0%	-	-	-
Environmental Protection	-	-	-	-	-	-		-	-	-
Trading Services	60 044	19 477	32.4%	27 096	45.1%	46 573	77.6%	2 922	22.0%	827.3%
Electricity	1 032	-	-	-	-	-		2 287	132.0%	(100.0%)
Water	51 938	13 978	26.9%	23 899	46.0%	37 877	72.9%	-		(100.0%)
Waste Water Management								79	28.4%	(100.0%)
Waste Management	7 075	5 499	77.7%	3 197	45.2%	8 695	122.9%	556	143.4%	475.1%
Other	-	-	-	-	-	-	-	-	-	-

				2016/17					5/16	
	Budget	First 0	Quarter	Second	d Quarter	Year	to Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2015/16 to Q2 of 2016/1
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	144 809	32 853	22.7%	49 081	33.9%	81 934	56.6%	25 849	50.5%	89.9%
Property rates, penalties and collection charges	3 102	800	25.8%	749	24.1%	1 548	49.9%	705	35.7%	6.29
Service charges	17 930	5 219	29.1%	4 264	23.8%	9 483	52.9%	4 131	39.5%	3.29
Other revenue	901	339	37.6%	150	16.6%	489	54.2%	301	44.6%	(50.4%
Government - operating	46 539	19 863	42.7%	29 102	62.5%	48 964	105.2%	16 149	76.4%	80.29
Government - capital	75 608	6 494	8.6%	14 641	19.4%	21 135	28.0%	4 441	32.4%	229.79
Interest	728	139	19.1%	175	24.1%	314	43.1%	122	11.5%	43.79
Dividends	1				-				-	
Payments	(84 929)	(18 362)	21.6%	(18 811)	22.1%	(37 173)	43.8%	(24 087)	54.3%	(21.9%
Suppliers and employees	(83 940)	(17 697)	21.1%	(17 900)	21.3%	(35 597)	42.4%	(23 065)	53.3%	(22.4%
Finance charges	(989)	(0)	-	(75)	7.6%	(75)	7.6%	(370)	150.4%	(79.7%
Transfers and grants	-	(665)	-	(835)		(1 500)		(653)	86.7%	27.9%
Net Cash from/(used) Operating Activities	59 880	14 491	24.2%	30 270	50.6%	44 761	74.8%	1 761	43.5%	1 618.4%
Cash Flow from Investing Activities										
Receipts	11 736	24	.2%	23	.2%	48	.4%	92	-	(74.7%)
Proceeds on disposal of PPE		24	-	23	-	48		92	-	(74.7%
Decrease in non-current debtors	11 736		-		-	-			-	-
Decrease in other non-current receivables			-		-	-			-	-
Decrease (increase) in non-current investments			-		-	-			-	-
Payments	(75 608)	(19 923)	26.4%	(27 096)	35.8%	(47 019)	62.2%	(2 922)	20.3%	827.39
Capital assets	(75 608)	(19 923)	26.4%	(27 096)	35.8%	(47 019)	62.2%	(2 922)	20.3%	827.39
Net Cash from/(used) Investing Activities	(63 872)	(19 899)	31.2%	(27 072)	42.4%	(46 971)	73.5%	(2 830)	19.9%	856.59
Cash Flow from Financing Activities										
Receipts			-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing			-		-	-			-	-
Increase (decrease) in consumer deposits	-	-	-		-	-	-	-	-	-
Payments		-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-			-			-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(3 992)	(5 408)	135.5%	3 197	(80.1%)	(2 210)	55.4%	(1 069)	(174.5%)	(399.2%)
Cash/cash equivalents at the year begin:	14 072			(5 408)	(38.4%)	(,		14 794	163.7%	(136.6%
Cash/cash equivalents at the year end:	10 080	(5 408)	(53.7%)	(2 210)	(21.9%)	(2 210)	(21.9%)	13 725	(483.5%)	
Castivasti equivarents at the year end.	10 000	(5 400)	(55.776)	(2 210)	(21.976)	(2 2 10)	(21.976)	13 /23	(403.5%)	(110.13

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	320	5.8%	318	5.8%	296	5.4%	4 581	83.1%	5 514	5.2%		-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	893	11.0%	851	10.5%	505	6.2%	5 859	72.3%	8 109	7.7%		-	-	-
Receivables from Non-exchange Transactions - Property Rates	369	2.0%	321	1.7%	354	1.9%	17 473	94.4%	18 518	17.5%		-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	914	4.1%	848	3.8%	793	3.6%	19 634	88.5%	22 190	21.0%		-	-	-
Receivables from Exchange Transactions - Waste Management	1 023	3.9%	964	3.7%	914	3.5%	23 145	88.9%	26 046	24.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	30	2.4%	29	2.4%	29	2.4%	1 137	92.8%	1 225	1.2%	-	-	-	
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	641	2.6%	619	2.6%	602	2.5%	22 405	92.3%	24 267	22.9%		-	-	
Total By Income Source	4 189	4.0%	3 950	3.7%	3 494	3.3%	94 234	89.0%	105 868	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	242	4.1%	262	4.5%	229	3.9%	5 128	87.5%	5 861	5.5%	-	-	-	-
Commercial	598	5.2%	515	4.5%	414	3.6%	9 987	86.7%	11 514	10.9%		-	-	-
Households	2 945	4.3%	2 769	4.0%	2 462	3.6%	61 006	88.2%	69 182	65.3%	-	-		
Other	403	2.1%	405	2.1%	390	2.0%	18 112	93.8%	19 310	18.2%	-	-	-	
Total By Customer Group	4 189	4.0%	3 950	3.7%	3 494	3.3%	94 234	89.0%	105 868	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 365	7.2%	2 355	7.2%	2 154	6.6%	25 868	79.0%	32 743	98.2%
Bulk Water	-	-	-	-	-	-		-	-	-
PAYE deductions	-	-	-	-	-	-		-	-	-
VAT (output less input)	-	-	-	-		-		-	-	-
Pensions / Retirement	-	-	-	-	-	-		-	-	-
Loan repayments	-	-	-	-		-		-	-	-
Trade Creditors	-	-	-	-	-	-		-	-	-
Auditor-General	-	-	-	-		-		-	-	-
Other	31	5.2%	41	6.9%	1	.2%	524	87.6%	598	1.8%
Total	2 397	7.2%	2 397	7.2%	2 156	6.5%	26 392	79.2%	33 341	100.0%

Mr K J. Mothale	053 541 0014
Ms M Masisi	053 541 0014

Source Local Government Database

FREE STATE: TSWELOPELE (FS183) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

				2016/17					15/16	1
	Budget		Quarter		l Quarter		to Date		l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/1
Operating Revenue and Expenditure										
Operating Revenue	136 070	52 875	38.9%	32 244	23.7%	85 118	62.6%	30 832	74.4%	4.6%
	15 000	11 443	76.3%	1 367	9.1%	12 810	85.4%	1 336	277.6%	2.39
Property rates		11 443	76.3%	1 367	9.1%	12 8 10	85.4%	1 336	211.6%	2.39
Property rates - penalties and collection charges	750 33 609	9 261	27.6%	7 413	22.1%	16 674	49.6%	6 485	44.3%	14.39
Service charges - electricity revenue										
Service charges - water revenue	8 155	1 344	16.5%	1 479	18.1%	2 824	34.6%	1 416	35.0%	4.49
Service charges - sanitation revenue	6 631	1 695	25.6%	1 712	25.8%	3 407	51.4%	1 608	53.2%	6.59
Service charges - refuse revenue	3 751	1 126	30.0%	1 134	30.2%	2 260	60.3%	1 068	62.6%	6.29
Service charges - other	-								-	
Rental of facilities and equipment	429	372	86.7%	168	39.2%	540	126.0%	164	235.7%	2.79
Interest earned - external investments	760	66	8.7%	29	3.8%	95	12.5%	30	18.6%	(3.09
Interest earned - outstanding debtors		365	-	337	-	702	-	437	-	(22.9%
Dividends received	100	202	201.9%	-	-	202	201.9%	12	37.1%	(100.0%
Fines	140	27	19.1%	5	3.9%	32	23.0%	29	23.5%	(81.3%
Licences and permits	60	19	31.7%	6	9.2%	25	40.8%	8	-	(26.79
Agency services	-	8	· .	21	-	29	-	21	-	(.19
Transfers recognised - operational	62 464	26 653	42.7%	18 353	29.4%	45 006	72.1%	17 305	65.3%	6.19
Other own revenue	2 145	295	13.7%	218	10.2%	513	23.9%	121	13.7%	80.09
Gains on disposal of PPE	2 077	-	-	-	-	-	-	792	-	(100.0%
Operating Expenditure	158 209	44 089	27.9%	26 914	17.0%	71 003	44.9%	32 213	46.2%	(16.5%)
Employee related costs	54 640	14 538	26.6%	14 205	26.0%	28 743	52.6%	13 833	54.1%	2.79
Remuneration of councillors	5 815	871	15.0%	871	15.0%	1 742	30.0%	1 272	48.6%	(31.5%
Debt impairment	2 501	1 276	51.0%	-	-	1 276	51.0%	-	46.8%	-
Depreciation and asset impairment	19 669		-		-	-		-	-	-
Finance charges	2 088	1	.1%	656	31.4%	658	31.5%	0	.1%	520 659.59
Bulk purchases	31 300	11 435	36.5%	2 820	9.0%	14 255	45.5%	6 736	73.2%	(58.19
Other Materials	6 751	697	10.3%	2 004	29.7%	2 701	40.0%	2 511	53.0%	(20.29)
Contracted services	650	394	60.5%	149	22.9%	543	83.5%	143	12.0%	3.9
Transfers and grants	-	533	-	958	-	1 492	-	902	39.9%	6.39
Other expenditure	34 796	14 345	41.2%	5 250	15.1%	19 595	56.3%	6 815	42.7%	(23.09)
Loss on disposal of PPE	-	-	-		-	-	-	-	-	-
Surplus/(Deficit)	(22 139)	8 785		5 330		14 115		(1 381)		
Transfers recognised - capital	44 906	6 615	14.7%	2 575	5.7%	9 190	20.5%	-	-	(100.09
Contributions recognised - capital			-		-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	22 767	15 400		7 905		23 305		(1 381)		
Taxation	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	22 767	15 400		7 905		23 305		(1 381)		
Attributable to minorities	1							,,		
Surplus/(Deficit) attributable to municipality	22 767	15 400		7 905		23 305		(1 381)		
Share of surplus/ (deficit) of associate	22 707	13 400		7 703		23 303		(1 301)		
	20.77	45 /00		7.000	-		-	/4 004		-
Surplus/(Deficit) for the year	22 767	15 400		7 905		23 305		(1 381)		

Part 2: Capital Revenue and Expenditure				2016/17				201	5/16	
	Budget	First 0	Quarter	Second	Quarter	Year	o Date	Second	Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	44 906	4 607	10.3%	2 537	5.7%	7 144	15.9%	1 692	21.2%	50.0%
National Government	20 736	4 564	22.0%	2 494	12.0%	7 057	34.0%	1 614	20.7%	54.5%
Provincial Government	20750	1001	22.070	2.00	12.070	, 00,	51.070		20.770	01.070
District Municipality	-	-	-	-	-	_	_	-	_	_
Other transfers and grants		-	-	-		_		-	_	-
Transfers recognised - capital	20 736	4 564	22.0%	2 494	12.0%	7 057	34.0%	1 614	20.7%	54.5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	43	-	44	-	87		78	-	(43.7%)
Public contributions and donations	24 170	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	44 906	4 607	10.3%	2 537	5.7%	7 144	15.9%	1 692	21.2%	50.0%
Governance and Administration	-	43	-	44	-	87	-	72	-	(39.4%)
Executive & Council	-	37	-	34	-	70		2		1 644.8%
Budget & Treasury Office	-	1	-		-	1	-	38	-	(100.0%)
Corporate Services	-	6	-	10	-	16		32	-	(68.6%)
Community and Public Safety Community & Social Services	2 393	443	18.5%	370	15.5%	814	34.0%	6	3.3%	6 516.3% (100.0%)
Sport And Recreation	2 393	443	18.5%	370	15.5%	814	34.0%		3.0%	(100.0%)
Public Safety	-	-	-		-	-	-	-	-	-
Housing	-	-	-		-	-	-	-	-	-
Health	-	-	-		-	-	-			-
Economic and Environmental Services	6 865		-			-	-		-	-
Planning and Development	6 865	-	-		-	-		-	-	-
Road Transport Environmental Protection	6 860		-	-	-	-		-	-	-
Environmental Protection Trading Services	35 648	4 120	11.6%	2 123	6.0%	6 244	17.5%	1 614	41.2%	31.5%
Flectricity	35 648 5 000	4 120	11.6%	2 123	6.0%	o 244	17.5%	1 614	41.2% 31.5%	31.5%
Water	24 170								31.3%	
Waste Water Management	6 478	4 120	63.6%	2 123	32.8%	6 244	96.4%	1 614	48.9%	31.5%
Waste Management		4 120	- 03.070	2 123	32.070	0 244	70.470	1014	40.770	31.370
Other	_	-	-	_	_	-	_	-	-	_

				2016/17				201	5/16	
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/1
R thousands							арргорпацип		арргорпацип	
Cash Flow from Operating Activities										
Receipts	180 976	67 937	37.5%	36 925	20.4%	104 862	57.9%	41 308	68.6%	(10.6%
Property rates, penalties and collection charges	15 750	13 510	85.8%	3 461	22.0%	16 970	107.7%	5 079	83.3%	(31.99
Service charges	52 145	13 235	25.4%	12 064	23.1%	25 299	48.5%	8 412	36.2%	43.49
Other revenue	4 851	7 698	158.7%	301	6.2%	7 999	164.9%	5 171	231.0%	(94.2%
Government - operating	62 464	26 653	42.7%	18 353	29.4%	45 006	72.1%	17 642	70.6%	4.09
Government - capital	44 906	6 615	14.7%	2 575	5.7%	9 190	20.5%	5 004	94.0%	(48.5%
Interest	760	25	3.3%	171	22.5%	196	25.8%			(100.0%
Dividends	100	202	201.9%		-	202	201.9%			-
Payments	(136 040)	(42 768)	31.4%	(31 280)	23.0%	(74 049)	54.4%	(32 182)	54.4%	(2.8%
Suppliers and employees	(133 952)	(42 440)	31.7%	(30 278)	22.6%	(72 717)	54.3%	(31 287)	56.5%	(3.2%
Finance charges	(2 088)	(1)	.1%	(655)	31.4%	(656)	31.4%	(0)	.8%	335 645.19
Transfers and grants	-	(327)	-	(348)	-	(675)	-	(895)	26.6%	(61.1%
Net Cash from/(used) Operating Activities	44 936	25 169	56.0%	5 644	12.6%	30 813	68.6%	9 125	140.7%	(38.1%
Cash Flow from Investing Activities										
Receipts		-	-	-	-	-	-	-		-
Proceeds on disposal of PPE	-		-		-	-				-
Decrease in non-current debtors	-		-		-	-				-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(44 906)	(4 607)	10.3%	(2 137)	4.8%	(6 744)	15.0%	(1 699)	14.3%	25.85
Capital assets	(44 906)	(4 607)	10.3%	(2 137)	4.8%	(6 744)	15.0%	(1 699)	14.3%	25.89
Net Cash from/(used) Investing Activities	(44 906)	(4 607)	10.3%	(2 137)	4.8%	(6 744)	15.0%	(1 699)	14.3%	25.89
Cash Flow from Financing Activities										
Receipts					-		_			_
Short term loans					-	-				
Borrowing long term/refinancing	-		-		-					-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(1 100)	-	-		-	-	-	-		-
Repayment of borrowing	(1 100)		-		-	-				-
Net Cash from/(used) Financing Activities	(1 100)		-		-		-	-	-	
Net Increase/(Decrease) in cash held	(1 070)	20 562	(1 921.2%)	3 507	(327.7%)	24 069	(2 248.8%)	7 427	862.2%	(52.8%
Cash/cash equivalents at the year begin:	6 355	4 222	66.4%	24 784	390.0%	4 222	66.4%	37 334	250.8%	(33.69
Cash/cash equivalents at the year end:	5 285	24 784	468.9%	28 291	535.3%	28 291	535.3%	44 760	507.3%	(36.89

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ots Written Off to otors	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	468	5.9%	289	3.7%	234	3.0%	6 887	87.4%	7 878	13.5%		-		
Trade and Other Receivables from Exchange Transactions - Electric	2 792	27.6%	1 305	12.9%	1 148	11.3%	4 876	48.2%	10 121	17.3%		-		
Receivables from Non-exchange Transactions - Property Rates	562	3.1%	341	1.9%	307	1.7%	17 025	93.4%	18 235	31.2%	-	-	-	
Receivables from Exchange Transactions - Waste Water Manageme	469	3.8%	385	3.1%	345	2.8%	11 269	90.4%	12 468	21.3%		-		
Receivables from Exchange Transactions - Waste Management	316	3.9%	255	3.2%	226	2.8%	7 232	90.1%	8 029	13.7%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	21	1.3%	14	.8%	58	3.4%	1 623	94.6%	1 717	2.9%		-	-	-
Total By Income Source	4 629	7.9%	2 588	4.4%	2 318	4.0%	48 912	83.7%	58 448	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	407	5.6%	274	3.8%	339	4.7%	6 222	85.9%	7 242	12.4%	-	-	-	
Commercial	1 922	10.2%	1 126	6.0%	964	5.1%	14 847	78.7%	18 858	32.3%		-	-	
Households	2 229	7.3%	1 150	3.8%	956	3.1%	26 224	85.8%	30 560	52.3%		-	-	
Other	72	4.0%	38	2.1%	59	3.3%	1 619	90.5%	1 788	3.1%	-	-		-
Total By Customer Group	4 629	7.9%	2 588	4.4%	2 318	4.0%	48 912	83.7%	58 448	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over	0 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	6 417	42.9%	4 291	28.7%	4 248	28.4%	-	-	14 956	100.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-		-	-		-	-	-
VAT (output less input)	-	-	-			-		-		
Pensions / Retirement	-	-	-			-		-		-
Loan repayments	-	-	-	-	-	-		-	-	-
Trade Creditors	-	-	-			-		-		
Auditor-General	-	-	-			-		-		
Other	-	-	-	-	-	-	-	-	-	-
Total	6 417	42.9%	4 291	28.7%	4 248	28.4%		-	14 956	100.0%

Contact Details		
Municipal Manager	Mr Tshemedi Lucas Mkhwane	051 853 1111
Financial Manager	Mr L Moletsane	051 853 1111

Source Local Government Database

FREE STATE: MATJHABENG (FS184) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

Parti: Operating Revenue and Experionure				2016/17				201	5/16	
	Budget	First 0	Quarter	Second	Quarter	Year t	o Date	Second	Quarter	t
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2015/16 to Q2 of 2016/1
R thousands							appropriation		appropriation	
Operating Revenue and Expenditure										
Operating Revenue	2 041 473	612 197	30.0%	552 720	27.1%	1 164 916	57.1%	488 159	54.9%	13.29
Property rates	201 665	79 114	39.2%	67 991	33.7%	147 106	72 9%	62 777	70.5%	8.3
Property rates - penalties and collection charges	-									
Service charges - electricity revenue	778 264	163 151	21.0%	130 825	16.8%	293 976	37.8%	111 360	35.4%	17.5
Service charges - water revenue	217 346	88 227	40.6%	97 297	44.8%	185 524	85.4%	98 853	84.5%	(1.6
Service charges - sanitation revenue	128 861	38 667	30.0%	38 745	30.1%	77 412	60.1%	34 737	56.6%	11.5
Service charges - refuse revenue	72 517	23 983	33.1%	24 021	33.1%	48 004	66.2%	21 232	61.5%	13.1
Service charges - other						-				
Rental of facilities and equipment	11 469	2 742	23.9%	2 021	17.6%	4 763	41.5%	5 085	85.5%	(60.3
Interest earned - external investments	1 500	529	35.2%	556	37.1%	1 084	72.3%	398	111.2%	39.5
Interest earned - outstanding debtors	121 104	32 405	26.8%	36 414	30.1%	68 819	56.8%	29 310	47.8%	24.
Dividends received	18						-			
Fines	4 374	451	10.3%	392	9.0%	843	19.3%	633	31.0%	(38.0
Licences and permits	42	26	62.2%	10	24.4%	36	86.6%	12	80.9%	(14.8
Agency services	11 230	1 633	14.5%	2 509	22.3%	4 142	36.9%	-	-	(100.0
Transfers recognised - operational	388 792	162 864	41.9%	128 121	33.0%	290 985	74.8%	78 158	61.3%	63
Other own revenue	84 291	18 405	21.8%	23 817	28.3%	42 222	50.1%	45 603	99.8%	(47.8
Gains on disposal of PPE	20 000	-	-	-	-	-	-	-	-	
Operating Expenditure	2 036 735	384 420	18.9%	367 642	18.1%	752 062	36.9%	308 162	28.0%	19.3
Employee related costs	620 099	158 801	25.6%	154 026	24.8%	312 827	50.4%	141 489	49.7%	8.
Remuneration of councillors	28 552	7 216	25.3%	7 320	25.6%	14 536	50.9%	6 932	51.6%	5
Debt impairment	70 000	-	-		-	-	-	-	-	
Depreciation and asset impairment	87 000	-	-		-	-				
Finance charges	105 980	67	.1%	7	-	75	.1%			(100.0
Bulk purchases	676 436	121 064	17.9%	81 745	12.1%	202 809	30.0%	58 950	18.2%	38.
Other Materials	230 691	22 886	9.9%	40 754	17.7%	63 640	27.6%	14 476		181
Contracted services	80 000	2 289	2.9%	5 909	7.4%	8 197	10.2%	4 813	9.9%	22
Transfers and grants	32 850	4 345	13.2%	11 232	34.2%	15 577	47.4%	-	-	(100.0
Other expenditure	105 127	67 751	64.4%	66 649	63.4%	134 400	127.8%	81 502	50.0%	(18.2
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	4 738	227 777		185 078		412 855		179 997		
Transfers recognised - capital	113 363	43 610	38.5%	37 015	32.7%	80 625	71.1%	38 724	68.7%	(4
Contributions recognised - capital	-	-	-		-	-			-	
Contributed assets	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	118 101	271 387		222 093		493 480		218 721		
Taxation	-									
Surplus/(Deficit) after taxation	118 101	271 387		222 093		493 480		218 721		
Attributable to minorities	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	118 101	271 387		222 093		493 480		218 721		
Share of surplus/ (deficit) of associate			-		-		-		-	
Surplus/(Deficit) for the year	118 101	271 387		222 093		493 480		218 721		

Part 2: Capital Revenue and Expenditure				2016/17				201	5/16	
	Budget	First 0	Quarter	Second	Quarter	Year t	o Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	133 363	18 091	13.6%	57 002	42.7%	75 093	56.3%	10 955	20.8%	420.4%
National Government	113 363	17 715	15.6%	50 911	44.9%	68 626	60.5%	10 715	25.9%	375.1%
Provincial Government	113 303	17713	13.070	30 711	44.770	00 020	00.570	10713	23.770	3/3.170
District Municipality	_		_	_	_		_	_	-	_
Other transfers and grants	_		_	_	_		_	_	-	_
Transfers recognised - capital	113 363	17 715	15.6%	50 911	44.9%	68 626	60.5%	10 715	25.9%	375.1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	20 000	375	1.9%	6 092	30.5%	6 467	32.3%	239	.9%	2 445.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	133 363	18 091	13.6%	57 002	42.7%	75 093	56.3%	10 955	20.8%	420.4%
Governance and Administration	20 000	60	.3%	809	4.0%	869	4.3%	239	.8%	238.2%
Executive & Council	20 000	60	.3%	809	4.0%	869	4.3%	239	.8%	238.2%
Budget & Treasury Office	-	-	-		-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-		-	-	-
Community and Public Safety Community & Social Services	25 987	6 658 428	25.6%	19 996 15 258	76.9%	26 655 15 685	102.6%	1 758 542	7.0% 5.6%	1 037.7% 2 714.3%
Sport And Recreation	25 987	6 231	24.0%	4 739	18.2%	10 970	42.2%	1 215	9.5%	289.9%
Public Safety	-	-	-		-	-	-	-	-	-
Housing	-	-	-		-	-	-	-	-	-
Health	-	-	-		-	-	-			-
Economic and Environmental Services	39 913	3 266	8.2%	2 753	6.9%	6 020	15.1%	3 301	24.1%	(16.6%)
Planning and Development	9 854	3 266	33.1%	2 753	27.9%	6 020	61.1%	2 113	37.7%	30.3%
Road Transport Environmental Protection	30 059	-	-	-	-	-		1 187	12.4%	(100.0%)
	47 463	8 107	17.1%	33 443	70.5%	41 550	87.5%	5 657	58.2%	491.2%
Trading Services Electricity	4/463 2842	1 048	17.1% 36.9%	33 443 1 755	70.5% 61.8%	41 550 2 803	98.6%	5 65/	58.2% 30.0%	491.2% (100.0%)
Water	5 166	828	16.0%	11 296	218.7%	12 124	234.7%	1 606	19 940.0%	603.5%
Wasle Water Management	39 455	6 230	15.8%	20 393	51.7%	26 623	67.5%	4 051	34.4%	403.3%
Waste Management	37 433	- 0 230	13.070	20 373	31.770	20 023	07.570	4031	34.470	403.370
Other	-	-	-	_	_	-	_	-	-	_

				2016/17				201	5/16	
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	Quarter	Ī
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	% of main	Q2 of 2015/16 to Q2 of 2016/1
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	1 936 297	460 994	23.8%	431 763	22.3%	892 757	46.1%	358 262	43.7%	20.5%
Property rates, penalties and collection charges	181 498	65 382	36.0%	66 355	36.6%	131 737	72.6%	33 922	41.8%	95.6%
Service charges	1 048 679	161 710	15.4%	167 521	16.0%	329 231	31.4%	150 994	33.4%	10.9%
Other revenue	81 343	22 201	27.3%	28 265	34.7%	50 466	62.0%	54 139	84.6%	(47.8%)
Government - operating	388 792	162 864	41.9%	128 121	33.0%	290 985	74.8%	78 158	61.3%	63.9%
Government - capital	113 363	43 610	38.5%	37 015	32.7%	80 625	71.1%	38 724	68.7%	(4.4%
Interest	122 604	5 227	4.3%	4 486	3.7%	9 713	7.9%	2 325	3.9%	92.9%
Dividends	18		-		-	-				-
Payments	(1 844 417)	(384 420)	20.8%	(367 642)	19.9%	(752 062)	40.8%	(308 162)	30.6%	19.3%
Suppliers and employees	(1 705 587)	(380 008)	22.3%	(356 402)	20.9%	(736 410)	43.2%	(308 162)	34.3%	15.7%
Finance charges	(105 980)	(67)	.1%	(7)	-	(75)		-		(100.0%)
Transfers and grants	(32 850)	(4 345)	13.2%	(11 232)	34.2%	(15 577)	47.4%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	91 880	76 574	83.3%	64 121	69.8%	140 695	153.1%	50 100	(445.9%)	28.0%
Cash Flow from Investing Activities										
Receipts	342 983	-	-	-	-	-	-	-		-
Proceeds on disposal of PPE	20 000		-		-	-				-
Decrease in non-current debtors	287 983		-		-	-				-
Decrease in other non-current receivables	35 000	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments			-		-	-				-
Payments	(133 363)	(18 091)	13.6%	(57 002)	42.7%	(75 093)	56.3%	(10 955)	26.2%	420.4%
Capital assets	(133 363)	(18 091)	13.6%	(57 002)	42.7%	(75 093)	56.3%	(10 955)	26.2%	420.4%
Net Cash from/(used) Investing Activities	209 620	(18 091)	(8.6%)	(57 002)	(27.2%)	(75 093)	(35.8%)	(10 955)	26.2%	420.4%
Cash Flow from Financing Activities										
Receipts	25 000	-		-	-	-	-			
Short term loans	10 000				-					
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	15 000	-	-	-	-	-	-	-	-	-
Payments		-	-	-	-	-	-	-		-
Repayment of borrowing			-		-	-				-
Net Cash from/(used) Financing Activities	25 000		-							-
Net Increase/(Decrease) in cash held	326 500	58 483	17.9%	7 119	2.2%	65 602	20.1%	39 146	(116.3%)	(81.8%)
Cash/cash equivalents at the year begin:	(322 324)	322 333	(100.0%)	380 816	(118.1%)	322 333	(100.0%)	154 723		146.1%
Cash/cash equivalents at the year end:	4 176	380 816	9 119.0%	387 935	9 289.5%	387 935	9 289.5%	193 869	(116.2%)	100.1%
casivoasii equivalents at the year enu.	4 176	300 816	7 117.0%	301 935	7 207.5%	301 935	7 207.5%	173 869	(110.2%)	100.13

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb		Impairment -l Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	45 355	5.7%	69 487	8.7%	19 762	2.5%	662 174	83.1%	796 778	34.7%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electric	45 215	19.1%	28 670	12.1%	9 090	3.8%	153 206	64.9%	236 181	10.3%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	18 391	8.3%	8 918	4.0%	6 497	2.9%	188 098	84.8%	221 904	9.7%		-		
Receivables from Exchange Transactions - Waste Water Manageme	10 581	3.8%	7 590	2.7%	7 136	2.5%	255 794	91.0%	281 101	12.3%		-		
Receivables from Exchange Transactions - Waste Management	6 391	3.3%	4 809	2.5%	4 652	2.4%	175 357	91.7%	191 210	8.3%		-		
Receivables from Exchange Transactions - Property Rental Debtors	864	1.7%	737	1.4%	733	1.4%	48 492	95.4%	50 826	2.2%	-	-	-	
Interest on Arrear Debtor Accounts	12 263	2.5%	12 300	2.5%	11 961	2.5%	447 650	92.5%	484 174	21.1%		-		
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-			-		-		-		
Other	963	3.0%	665	2.1%	960	3.0%	29 812	92.0%	32 399	1.4%		-	-	
otal By Income Source	140 024	6.1%	133 176	5.8%	60 791	2.6%	1 960 583	85.4%	2 294 574	100.0%	-	-	-	
ebtors Age Analysis By Customer Group														
Organs of State	8 706	16.5%	4 089	7.8%	2 998	5.7%	36 875	70.0%	52 669	2.3%		-		
Commercial	44 164	10.2%	21 399	4.9%	10 365	2.4%	357 809	82.5%	433 737	18.9%	-	-	-	
Households	86 055	4.8%	106 780	6.0%	46 531	2.6%	1 536 518	86.5%	1 775 884	77.4%	-	-	-	
Other	1 099	3.4%	908	2.8%	897	2.8%	29 381	91.0%	32 285	1.4%	-	-	-	
otal By Customer Group	140 024	6.1%	133 176	5.8%	60 791	2.6%	1 960 583	85.4%	2 294 574	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	otal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	48 823	4.1%	-	-	47 481	4.0%	1 100 540	92.0%	1 196 844	41.8%
Bulk Water	43 006	2.7%	44 245	2.7%	48 848	3.0%	1 486 589	91.6%	1 622 688	56.7%
PAYE deductions		-	-	-		-		-	-	
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement		-	-	-		-		-	-	
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	32 672	83.4%	6 497	16.6%	-	-		-	39 169	1.4%
Auditor-General	924	28.7%	684	21.3%	311	9.7%	1 300	40.4%	3 220	.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	125 425	4.4%	51 426	1.8%	96 640	3.4%	2 588 429	90.4%	2 861 921	100.0%

Adv Mothusi F Lepheana	057 391 3231
Mr Thabiso Tsoaeli	057 391 3416

Source Local Government Database

FREE STATE: NALA (FS185) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

Tarti. Operating Revenue and Experiuntare				2016/17				201		
	Budget	First (Quarter	Second	Quarter	Year t	o Date	Second	1 Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	388 686	101 643	26.2%	98 858	25.4%	200 500	51.6%	91 720	55.9%	7.8%
Property rates	21 485	4 976	20.2%	4 996	23.4%	9 972	46.4%	5 051	33.976 49.6%	(1.1%)
Property rates Property rates - penalties and collection charges	21 485	4 9/6	23.2%	4 996	23.3%	9912	46.4%	5 051	49.6%	(1.1%)
Service charges - electricity revenue	94 245	17 676	18.8%	23 009	24.4%	40 685	43.2%	19 155	44.6%	20.1%
Service charges - electricity revenue Service charges - water revenue	55 787	8 193	14.7%	12 762	22.9%	20 955	37.6%	13 633	38.7%	(6.4%)
Service charges - water revenue Service charges - sanitation revenue	32 477	8 193 7 188	22.1%	7 194	22.9%	20 955 14 382	44.3%	6 598	38.7% 50.2%	9.0%
Service charges - samanon revenue Service charges - refuse revenue	31 036	7 648	24.6%	7 649	24.6%	15 297	49.3%	7 081	48.3%	8.0%
Service charges - refuse revenue Service charges - other	31 030	/ 040	24.0%	7 049	24.0%	15 297	49.370	7 001	40.3%	0.0%
Rental of facilities and equipment	977	29	2.9%	291	29.8%	320	32.7%	417	1 252.9%	(30.2%)
Interest earned - external investments	911	638	2.970	383	29.0%	1 021	32.770	494	1 252.9%	(22.6%)
Interest earned - external investments Interest earned - outstanding debtors	23 010	6 978	30.3%	5 803	25.2%	12 780	55.5%	4 730	102.5%	22.7%
Dividends received	23010	0 770	30.376	3 003	23.270	12 700	33.370	4730	102.370	22.17
Fines	150	44	29.3%	40	26.5%	84	55.8%	43	83.7%	(6.6%)
Licences and permits	130	0	27.370	40	20.570	0	33.070	43	03.770	(0.070)
Agency services		U				U			-	
Transfers recognised - operational	118 583	47 368	39.9%	36 167	30.5%	83 535	70.4%	34 225	69.7%	5.7%
Other own revenue	10 936	905	8.3%	565	5.2%	1 470	13.4%	293	108.3%	93.2%
Gains on disposal of PPE	-	-	-	-	- 0.230	- 1410	15.470	-	-	-
Operating Expenditure	388 422	72 695	18.7%	103 478	26.6%	176 174	45.4%	86 962	33.5%	19.0%
Employee related costs	134 677	32 225	23.9%	32 470	24.1%	64 695	48.0%	30 594	49.8%	6.1%
Remuneration of councillors	7 844	1 887	24.1%	1 833	23.4%	3 720	47.4%	1 795	44.3%	2.1%
Debt impairment	10 313	-				_			-	
Depreciation and asset impairment	27 760			-		-				
Finance charges	16 000	5 423	33.9%	8 776	54.8%	14 199	88.7%	5 783	50.3%	51.7%
Bulk purchases	115 763	23 607	20.4%	28 403	24.5%	52 010	44.9%	20 738	44.1%	37.0%
Other Materials	6 758	747	11.0%	1 330	19.7%	2 077	30.7%	1 338	40.5%	(.6%)
Contracted services	11 500	2 181	19.0%	2 854	24.8%	5 034	43.8%	4 399	55.1%	(35.1%)
Transfers and grants	24 000	168	.7%	14 646	61.0%	14 814	61.7%	12 250	29.6%	19.6%
Other expenditure	33 807	6 457	19.1%	13 167	38.9%	19 625	58.0%	10 064	52.5%	30.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	264	28 948		(4 621)		24 327		4 758		
Transfers recognised - capital	33 299	-	-		-		-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-		-	-	-
Contributed assets	-	-	-		-		-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	33 563	28 948		(4 621)		24 327		4 758		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	33 563	28 948		(4 621)		24 327		4 758		
Attributable to minorities	-	-	-		-		-	-	-	-
Surplus/(Deficit) attributable to municipality	33 563	28 948		(4 621)		24 327		4 758		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	33 563	28 948		(4 621)		24 327		4 758		

Reportation Expenditure	Main appropriation Actual appropriation Expenditure Ist Q as % of Actual Expenditure Actual appropriation Expenditure Actual Expenditure Expenditure Actual Expenditure Expenditure Expenditure Expenditure Expenditure Expenditure Source of Finance 34 300 10 598 30.9% 6 790 19.8% 17 388 50.7% 8 597 35.9%	
Reportation Expenditure	All contents All	
Source of Finance	Source of Finance 34 300 10 598 30 9% 6 790 19.8% 17 388 50,7% 8 597 35.9%	02 of 2015 02 of 2016
Source of Finance	Source of Finance 34 300 10 598 30.9% 6 790 19.8% 17 388 50.7% 8 597 35.9%	
Provincial Government	Provincial Conventment	(21.0
District Manifogality	District Manifogality	(25
Other transfers and grants Transfers recognised capital Borowing Internally generated funds 1 000 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Other transfers and grants Transfers recognised - capital 33 300 10 582 31.8% 6 449 19.4% 17 031 51.1% 8 597 31.7% Browning Internally generated turds Public contributions and donalions 16 341 - 357 Capital Expenditure Standard Classification 34 300 10 598 30.9% 6 790 19.8% 17 388 50.7% 8 597 35.9% Governance and Administration 1 000 16 1.6% 341 34.1% 357 35.7% - 4.4% Executive & Council	
Transfers recognised capital 33 300 10 582 31.8% 6.449 19.4% 17 031 51.1% 8.597 31.7%	Transfers recognised - capital 33 300 10 582 31.8% 6.449 19.4% 17 031 51.1% 8.597 31.7%	
Borrowing Formatic Borrowing Formatic Borrowing Formatic Borrowing Formatic Borrowing Formatic Borrowing Formatic Borrowing Formatic Borrowing Formatic Borrowing Formatic Borrowing Formatic Borrowing Formatic Borrowing Formatic Borrowing Formatic Borrowing Formatic Borrowing Formatic Borrowing Formatic Borrowing Formatic For	Boroning Internally generated funds 1 000 - 16 341 357 - 203.1% Public contributions and donations - 16 341 357 - 203.1% Capital Expenditure Standard Classification 34 300 10 598 30.9% 6 790 19.8% 17 388 50.7% 8 597 35.9% Governance and Administration 1 000 16 1.6% 341 34.1% 357 35.7% - 4.4% Executive & Council	
Internally generated funds	Montemarky generated funds	(25.
Public contributions and docations 16	Public contributions and donations 16 341 - 357 Capital Expenditure Standard Classification 34 300 10 598 30.9% 6 790 19.8% 17 388 50.7% 8 597 35.9% Governance and Administration 1 000 16 1.6% 341 34.1% 357 35.7% - 4.4% Executive & Council	
Capital Expenditure Standard Classification 34 300 10 598 30.9% 6790 19.8% 17 388 50.7% 8 597 35.9%	Capital Expenditure Standard Classification 34 300 10 598 30 9% 6 790 19 8% 17 388 50 7% 8 597 35 9% Governance and Administration 1 000 16 1.6% 341 341.% 357 35 7% 4.4% Executive & Council 1 000 10 1.6% 341 341.% 357 35 7% 4.4%	
Governance and Administration 1 000 16 1.6% 341 34.1% 357 35.7% . 4.4%	Governance and Administration 1 000 16 1.6% 341 34.1% 357 35.7% 4.4% Executive & Council	(100
Executive & Council Budysid & Treasury Office Corporate Services Community & Social Services Community & Social Services Community & Social Services 1793 Community & Social Services 1793 Community & Social Services 1793 Public Safety Houlth Feconomic and Environmental Services 16 437 Planning and Development 1 415 299 18 299 Planning and Development 1 415 299 18 299 Planning and Development 1 415 299 18 299 Planning and Development 1 415 299 18 299 Planning and Development 1 415 299 18 299 Planning and Development 1 415 299 18 299 Planning and Development 1 415 299 18 299 Planning and Development 1 415 299 18 299 Planning and Development 1 415 299 18 299 Planning and Development 1 415 299 18 299 Planning and Development 1 455 291 18 299 Planning and Development 1 455 291 18 299 Planning and Development 1 455 291 18 299 Planning and Development 1 455 291 18 299 Planning and Development 1 415 2 56.8% Planning and Development 1 415 2 56.8% Planning and Development 2 56.8% Planning and Development 2 56.8% Planning and Development 2 56.8% Planning and Development 2 56.8% Planning and Development 2 56.8% Planning and Development 2 56.8% Planning and Development 2 56.8% Planning and Development 2 56.8% Planning and Development 2 56.8% Planning and Development 2 5	Executive & Council	(21.
Budget & Treasury Office 1 000 16 1 .6% 341 34.1% 357 35.7% - 4.4%		(100.
Community & Social Services 1793 -		
Community and Public Safety		(100
Community & Social Services Sport And Reveration Public Safety Housing Housing Housing Housing Housing Housing Housing Flavoronic and Environmental Services 1 415 259 18.3% 199 14.0% 458 32.6% 216 216.4% Road Transport 15.022 6.41 42.9% 2.900 19.3% 9.40 62.2% 4.26 216.2% 5.5% Environmental Protection Transport Services 1 5070 3 882 25.8% 3 350 22.2% 7.233 48.0% 1845 8.9% Electricity 5.000 3 199 64.0% - 31.99 64.0% 1.845 9.3% Water 4.042 - 737 18.2% 7.37 18.2% 7.37 18.2% Waste Water Management 6.028 683 11.3% 2.613 43.4% 3.296 54.7% 3.64 7.6% Waste Management		
Sport And Recreation 1793 -		(100
Housing	Sport And Recreation 1 793 2 316 109.8%	(100
Health	Public Safety	
Economic and Environmental Services 16.427 6.700 40.8% 3.099 18.9% 9.789 59.6% 4.422 56.8% Flaming and Development 15.022 6.441 42.9% 2.900 19.3% 9.340 62.2% 4.206 55.9% Environmental Prolection 15.070 3.882 25.8% 3.350 22.2% 7.233 48.0% 18.45 8.9% Electricity 5.000 3.199 64.0% - 3.199 64.0% 1.481 9.3% 9.340 64.0% 1.481 9.3% 9.340 64.0% 1.481 9.3% 9.340 64.0% 1.481 9.3% 9.340 64.0% 1.481 9.3% 9.340 9.34	Housing	
Planning and Development 1 415 259 16.3% 199 14.0% 458 32.4% 276 276.4%		
Road Transport 15 022 6 441 42 9% 2 900 19.3% 9.340 62.2% 4 206 55.9%		(29
Environmental Protection Trading Services 15 070 3 882 25.8% 3 350 22.2% 7 233 48.0% 1 845 8.9% Electricity 5 000 3 199 64.0% - 3 199 64.0% - 3 199 64.0% 1 845 9.3% Water 4 04.02 - 737 18.2% 737 18.2% - 18.2% 1 13.5% 2 613 43.4% 3 2.96 54.7% 3 64 7 6.6% Waste Management - 1 13.6% 2 613 43.4% 3 2.96 54.7% 3 64 7 6.6% Waste Management - 1 13.6% 2 613 43.4% 3 2.96 54.7% 3 64 7 6.6% 3 11.3% 2 613 43.4% 3 2.96 54.7% 3 64 7 6.6% 3 11.3% 2 613 43.4% 3 2.96 54.7% 3 64 7 6.6% 3 11.3		3)
Trading Services 15 070 3 882 25.8% 3 350 22.2% 7.233 48.0% 1 845 8.9% Exciticity 5 000 3 199 64.0% 3 199 64.0% 1 481 9.3% Wase Wase Wase Wase Management 4 042 - 737 18.2% 737 18.2% - Wase Wase Management 6 028 643 11.3% 2 613 4.3 % 3.2% 5.4 % 3.4 7.6%		(31
Electricity 5 000 3 199 64.0% - 3 199 64.0% 1 481 9.3%. Water 4 042 737 18.2% 737 18.2% Wassle Water Management 6 028 683 11.3% 2 613 43.4% 3 296 54.7% 364 7.6%. Wassle Management		
Water 4 042 - 737 18.2% - 737 18.2% - 928		81
Waste Water Management 6 028 683 11.3% 2 613 43.4% 3 296 54.7% 364 7.6% Waste Management - <td< td=""><td></td><td>(100</td></td<>		(100
Waste Management		(100
		61
Other		

				2016/17					15/16	l
	Budget	First	Quarter	Second	d Quarter	Year	to Date	Second	i Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2015/16 to Q2 of 2016/1
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	421 985	112 907	26.8%	79 174	18.8%	192 081	45.5%	66 159	48.9%	19.7%
Property rates, penalties and collection charges Service charges	21 485 213 545	3 001 33 734	14.0% 15.8%	4 523 30 665	21.1% 14.4%	7 524 64 398	35.0% 30.2%	1 785 23 551	46.7% 34.4%	153.39 30.29
Other revenue Government - operating	12 063 118 583	6 829 47 374	56.6% 40.0%	841 36 167	7.0% 30.5%	7 669 83 541	63.6% 70.4%	902 34 219	110.1% 69.7%	(6.8% 5.79
Government - capital Interest	33 299 23 010	16 764 5 205	50.3% 22.6%	6 979	21.0%	23 743 5 205	71.3% 22.6%	5 701	48.0% .7%	22.49
Dividends Payments Suppliers and employees	(350 349) (310 349)	(81 140) (75 544)	23.2% 24.3%	(77 388) (62 741)	22.1% 20.2%	(158 527) (138 285)	45.2% 44.6%	(61 863) (61 863)	40.9% 47.8%	25.19 1.49
Finance charges	(16 000)	(5 421)	33.9%	-	-	(5 421)	33.9%	-	.1%	-
Transfers and grants Net Cash from/(used) Operating Activities	(24 000) 71 636	(175) 31 767	.7% 44.3%	(14 646) 1 786	61.0% 2.5%	(14 821) 33 554	61.8% 46.8%	4 296	126.4%	(100.0%
	/1 030	31 /0/	44.3%	1 /80	2.5%	33 334	40.876	4 290	120.4%	(38.4%
Cash Flow from Investing Activities										
Receipts	1 000	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	1 000	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-		-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-		-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(33 299)	(10 595)	31.8%	(6 790)	20.4%	(17 385)	52.2%	(4 813)	15.4%	41.19
Capital assets	(33 299)	(10 595)	31.8%	(6 790)	20.4%	(17 385)	52.2%	(4 813)	15.4%	41.19
Net Cash from/(used) Investing Activities	(32 299)	(10 595)	32.8%	(6 790)	21.0%	(17 385)	53.8%	(4 813)	15.4%	41.19
Cash Flow from Financing Activities										
Receipts				_	-				-	
Short term loans										
Borrowing long term/refinancing										
Increase (decrease) in consumer deposits										
Payments		(3 000)		(4 481)		(7 481)		(3 000)		49.49
Repayment of borrowing		(3 000)		(4 481)		(7 481)	1	(3 000)		49.4
Net Cash from/(used) Financing Activities	-	(3 000)	-	(4 481)	-	(7 481)	-	(3 000)	-	49.4
		, ,		, , ,		, , ,		, ,	f000	
Net Increase/(Decrease) in cash held	39 337	18 172	46.2%	(9 484)	(24.1%)	8 688	22.1%	(3 518)	(208.0%)	169.69
Cash/cash equivalents at the year begin:	14 877	11 180	75.2%	29 352	197.3%	11 180	75.2%	46 946	99.2%	(37.5%
Cash/cash equivalents at the year end:	54 214	29 352	54.1%	19 869	36.6%	19 869	36.6%	43 429	3 408.8%	(54.39

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb		Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 718	2.5%	3 408	1.8%	3 245	1.7%	180 098	94.1%	191 469	39.2%	-		168 474	88.0%
Trade and Other Receivables from Exchange Transactions - Electric	4 678	16.6%	1 397	5.0%	686	2.4%	21 427	76.0%	28 188	5.8%	-		18 854	66.0%
Receivables from Non-exchange Transactions - Property Rates	1 678	4.3%	1 317	3.4%	1 275	3.3%	34 811	89.1%	39 081	8.0%	-	-	29 990	76.0%
Receivables from Exchange Transactions - Waste Water Manageme	2 322	4.1%	1 988	3.5%	1 868	3.3%	50 396	89.1%	56 575	11.6%	-		43 959	77.0%
Receivables from Exchange Transactions - Waste Management	2 490	3.3%	2 287	3.0%	2 220	2.9%	69 000	90.8%	75 997	15.6%	-	-	61 108	80.0%
Receivables from Exchange Transactions - Property Rental Debtors	290	35.5%	10	1.2%	4	.5%	512	62.8%	816	.2%	-	-	278	34.0%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-		-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-		-	-	-	-	-	-	-
Other	3 791	3.9%	2 969	3.1%	3 659	3.8%	86 132	89.2%	96 552	19.8%	-		73 238	75.0%
Total By Income Source	19 967	4.1%	13 376	2.7%	12 957	2.7%	442 377	90.5%	488 676	100.0%	-	-	395 899	81.0%
Debtors Age Analysis By Customer Group														
Organs of State	1 013	4.5%	792	3.5%	682	3.0%	20 090	89.0%	22 577	4.6%	-	-	17 763	78.0%
Commercial	5 499	14.5%	1 604	4.2%	922	2.4%	29 992	78.9%	38 016	7.8%	-		26 486	69.0%
Households	12 956	3.1%	10 903	2.6%	11 283	2.7%	389 581	91.7%	424 723	86.9%	-		349 408	82.0%
Other	499	14.9%	77	2.3%	70	2.1%	2 714	80.8%	3 360	.7%	-	-	2 242	66.0%
Total By Customer Group	19 967	4.1%	13 376	2.7%	12 957	2.7%	442 377	90.5%	488 676	100.0%	-	-	395 899	81.0%

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	otal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	17 647	10.4%	9 031	5.3%	9 765	5.8%	132 731	78.5%	169 174	52.6%
Bulk Water	3 896	3.2%	3 937	3.3%	8 046	6.6%	105 224	86.9%	121 103	37.7%
PAYE deductions		-	-	-		-		-	-	-
VAT (output less input)		-	-	-		-		-	-	-
Pensions / Retirement	49	100.0%	-	-	-	-		-	49	-
Loan repayments		-	-	-		-		-	-	-
Trade Creditors	3 997	13.0%	1 939	6.3%	924	3.0%	23 967	77.7%	30 827	9.6%
Auditor-General		-	-	-		-		-	-	-
Other	159	84.1%	13	7.1%	0	.2%	16	8.6%	189	.1%
Total	25 749	8.0%	14 921	4.6%	18 735	5.8%	261 938	81.5%	321 343	100.0%

Mr Boitumelo C Mokomela	056 514 9200
Mr S. Busakwe	056 514 9200

Source Local Government Database

FREE STATE: LEJWELEPUTSWA (DC18) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

Parti: Operating Revenue and Experionure				201						
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/1 to Q2 of 2016/
Operating Revenue and Expenditure										
Operating Revenue	118 400	51 060	43.1%	40 875	34.5%	91 936	77.6%	38 074	75.9%	7.4
Property rates	110 400	31000	43.170	40 073	34.376	71 730	11.070	30 0/4	13.770	7.4
Property rates - penalties and collection charges	-					-	-			-
Service charges - electricity revenue	-					-	-			
Service charges - electricity revenue Service charges - water revenue		-	-							
Service charges - water revenue Service charges - sanitation revenue		-		-						
Service charges - sanitation revenue Service charges - refuse revenue		-	-							
Service charges - other		-				-			_	
Rental of facilities and equipment										
Interest earned - external investments	1 840	303	16.4%	1 616	87.9%	1 919	104.3%	1 068	78.0%	51
Interest earned - external investments Interest earned - outstanding debtors	293	186	63.5%	62	21.1%	248	84.6%	178	375.9%	(65.
Dividends received	273	100	03.370	02	21.170	240	04.070	170	313.770	(65.
Fines										
Licences and permits										
Agency services										
Transfers recognised - operational	116 162	50 488	43.5%	39 002	33.6%	89 490	77.0%	36 801	75.7%	
Other own revenue	105	84	79.6%	195	185.7%	279	265.3%	28	49.7%	600
Gains on disposal of PPE	-	-	-		-	-	-	-	-	000
Operating Expenditure	117 700	27 597	23.4%	26 288	22.3%	53 886	45.8%	29 043	46.6%	(9.5
Employee related costs	65 750	14 515	22.1%	14 958	22.8%	29 473	44.8%	15 672	48.6%	(4.
Remuneration of councillors	8 721	1 831	21.0%	1 910	21.9%	3 741	42.9%	2 382	49.9%	(19
Debt impairment	0.121	1001	21.070		21.770	3741	42.770	1 502	47.770	(17
Depreciation and asset impairment	8 030	889	11.1%	868	10.8%	1 756	21.9%	1 203	32.3%	(27
Finance charges	1 233	344	27.9%	323	26.2%	667	54.1%	529	52.3%	(39.
Bulk purchases	1255		27.770		20.2.0	-	54.170			(3)
Other Materials									_	
Contracted services	1 107	_	_							
Transfers and grants	3 550	3 500	98.6%			3 500	98.6%		45.9%	
Other expenditure	29 310	6 518	22.2%	8 230	28.1%	14 747	50.3%	9 256	45.2%	(11
Loss on disposal of PPE	-	-	-		-	-	-	-	-	
Surplus/(Deficit)	700	23 463		14 587		38 050		9 032		
Transfers recognised - capital	-	-	-	-		-	-	-	-	
Contributions recognised - capital	-	-	-		-	-	-	-	-	1
Contributed assets	-	-	-	-	-	-	-	-	-	
surplus/(Deficit) after capital transfers and contributions	700	23 463		14 587		38 050		9 032		
Taxation		-			-	-		-	-	
Surplus/(Deficit) after taxation	700	23 463		14 587		38 050		9 032		
Attributable to minorities	-	-	i		-	3	-	-	-	
Surplus/(Deficit) attributable to municipality	700	23 463		14 587		38 050		9 032		
Share of surplus/ (deficit) of associate	-		-		-	-	-	-	-	
Surplus/(Deficit) for the year	700	23 463		14 587		38 050		9 032		

				2016/17				201		
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
							арргорицион		арргориалон	
Capital Revenue and Expenditure										
Source of Finance	700	31	4.5%	107	15.3%	139	19.8%	280	18.8%	(61.6%)
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	
Internally generated funds	700	31	4.5%	107	15.3%	139	19.8%	280	18.8%	(61.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	700	31	4.5%	107	15.3%	139	19.8%	280	18.8%	(61.6%)
Governance and Administration	625		-	107	17.2%	107	17.2%	203	14.9%	(47.2%)
Executive & Council	190	-	-	57	30.0%	57	30.0%	38	9.4%	52.1%
Budget & Treasury Office	370	-	-	37	10.0%	37	10.0%	123	13.6%	(69.8%)
Corporate Services	65		-	13	20.4%	13	20.4%	43	40.5%	(69.3%)
Community and Public Safety Community & Social Services		-	-			-	-		-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-		-		-	-		-	-	-
Housing	-		-		-	-		-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	75	31	41.7%	-	-	31	41.7%	76	52.1%	(100.0%)
Planning and Development	20	7	36.9%		-	7	36.9%	40	105.0%	(100.0%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	55	24	43.4%	-	-	24	43.4%	36	27.7%	(100.0%)
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-		-		-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management Waste Management	-	-	-	-	-	-	-	-	-	-
		· ·	· ·	-	-	· ·	· ·	-		1
Other	-	-	-	-	-	-	-	-		-

				2016/17				201	5/16	l
	Budget	First 0	Quarter	Second	d Quarter	Year	to Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2015/16 to Q2 of 2016/1
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	118 400	55 114	46.5%	352 631	297.8%	407 745	344.4%	97 912	161.0%	260.2%
Property rates, penalties and collection charges Service charges	-	-	-	-	-	-	-	-	-	
Other revenue Government - operating	105 116 162	5 415 49 316	5 152.1% 42.5%	313 555 37 460	298 339.6% 32.2%	318 970 86 776	303 491.7% 74.7%	60 094 36 797	99 980.4% 75.6%	421.8% 1.8%
Government - capital Interest	2 133	383	18.0%	1 616	75.8%	1 999	93.7%	1 021	75.6%	58.3%
Dividends Payments Suppliers and employees	(109 670) (104 887)	(68 169) (64 669)	62.2% 61.7%	(318 810) (318 810)	290.7% 304.0%	(386 979) (383 479)	352.9% 365.6%	(108 743) (106 659)	179.0% 187.5%	193.2% 198.9%
Finance charges	(1 233)		-	(310010)	304.070	-	-	(2 084)	103.1%	(100.0%
Transfers and grants	(3 550)	(3 500)	98.6%	-	-	(3 500)	98.6%	-	45.9%	-
Net Cash from/(used) Operating Activities	8 730	(13 055)	(149.5%)	33 821	387.4%	20 767	237.9%	(10 831)	(183.9%)	(412.3%)
Cash Flow from Investing Activities										
Receipts		-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-		-	-		-	-	
Decrease in other non-current receivables	-	-	-		-	-		-	-	-
Decrease (increase) in non-current investments					-	_				
Payments	(700)			(111)	15.9%	(111)	15.9%	(280)	21.6%	(60.2%
Capital assets	(700)			(111)	15.9%	(111)	15.9%	(280)	21.6%	(60.29
Net Cash from/(used) Investing Activities	(700)	-	-	(111)	15.9%	(111)	15.9%	(280)	2.6%	(60.2%
Cash Flow from Financing Activities										
Receipts										
Short term loans										
Borrowing long term/refinancing					-	-		-	_	
Increase (decrease) in consumer deposits										
Payments	(2 234)					-		-	_	
Repayment of borrowing	(2 234)	1	-	1		-			1	· ·
Net Cash from/(used) Financing Activities	(2 234)			-			-		-	-
Net Increase/(Decrease) in cash held	5 796	(13 055)	(225.2%)	33 710	581.6%	20 655	356.4%	(11 111)	111.3%	(403.4%
Cash/cash equivalents at the year begin:	18 069	14 632	81.0%	1 578	8.7%	14 632	81.0%	12 945	169.6%	(87.8%
Cash/cash equivalents at the year end:	23 865	1 578	6.6%	35 288	147.9%	35 288	147.9%	1 834	(78.1%)	1 824.09

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors	Impairment - E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	-		-			-		-	-			-	-	
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	-		-			-		-	-			-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-		-	-	
Interest on Arrear Debtor Accounts	-		-			-		-	-			-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-		-			-		-	-			-	-	
Other	-		-			-	9 899	100.0%	9 899	100.0%		-	-	i
Total By Income Source					-	-	9 899	100.0%	9 899	100.0%	-	-		
Debtors Age Analysis By Customer Group														
Organs of State									-			-		
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	9 899	100.0%	9 899	100.0%	-	-	-	
Fotal By Customer Group							9 899	100.0%	9 899	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-		-	-	-
Bulk Water	-	-	-	-	-	-		-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)		-	-		-	-		-		-
Pensions / Retirement		-	-		-	-		-		-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	367	100.0%	-		-	-		-	367	100.0%
Auditor-General		-	-		-	-		-		-
Other	-	-	-	-	-	-	-	-	-	-
Total	367	100.0%		-	-	-	-	-	367	100.0%

Ms P M E Kaota	057 391 8096
Mr P K Pitso	057 391 8902

Source Local Government Database

FREE STATE: SETSOTO (FS191) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

Tarti. Operating revenue and Experiantice				2016/17				201		
	Budget	First (Quarter	Second	d Quarter	Year	to Date	Second	l Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	450 649	120 602	26.8%	126 348	28.0%	246 949	54.8%	125 989	64.5%	.3%
	430 649	120 002	26.4%	120 346	26.0%	240 949	53.2%	123 969	59.2%	.376
Property rates	44 250	116/3	20.4%	11864	26.8%	23 537	53.2%	11 /6/	59.2%	.8%
Property rates - penalties and collection charges	87 234	20 093	23.0%	13 594	15.6%	33 687	38.6%	15 982	48.0%	(14.9%)
Service charges - electricity revenue		13 616	23.0%	11 996	19.8%	33 687 25 612	42.2%	15 782	48.0% 78.9%	(23.8%)
Service charges - water revenue	60 638 21 203	6 308	22.5%	6 351	30.0%	12 660	42.2% 59.7%	5 725	78.9% 57.8%	(23.8%)
Service charges - sanitation revenue Service charges - refuse revenue	27 902	8 319	29.8%	7 794	27.9%	16 112	59.7%	6 752	51.7%	15.4%
Service charges - reluse revenue Service charges - other	21 902	0.319	29.0%	1 194	21.9%	10 112	31.176	(272)	(108.9%)	
Service charges - other Rental of facilities and equipment	1 561	409	26.2%	364	23.3%	773	49.5%	(272)	(108.9%)	(100.0%)
Interest earned - external investments	2 200	448	20.2%	1565	71.2%	2013	91.5%	4 715	378.4%	
Interest earned - external investments Interest earned - outstanding deblors	28 568	448	20.3%	3 585	12.5%	2 U I 3 8 4 6 9	29.6%	3 854	27.0%	(66.8%)
Dividends received	20 300	4 004	99.6%	3 303	12.3%	40	99.6%	3 034	207.0%	(7.0%)
Fines	111	78	70.5%	82	73.8%	160	144.3%	73	207.0%	12.0%
	44	1	1.4%	11	25.0%	12	26.4%	45	119.1%	
Licences and permits Agency services	44	'	1.4%	- 11	25.0%	12	26.4%	45	119.1%	(75.6%)
Transfers recognised - operational	164 563	53 953	32.8%	68 829	41.8%	122 782	74.6%	61 049	77.0%	12.7%
Other own revenue	12 335	781	6.3%	313	2.5%	1 094	8.9%	296	20.4%	5.9%
Gains on disposal of PPE	12 333	- 101	0.370	- 313	2.3%	1 094	0.970		20.476	3.970
Operating Expenditure	440 992	81 011	18.4%	216 664	49.1%	297 675	67.5%	79 158	37.7%	173.7%
Employee related costs	173 039	43 620	25.2%	42 372	24.5%	85 992	49.7%	40 365	50.4%	5.0%
Remuneration of councillors	10 714	2 493	23.3%	2 547	23.8%	5 040	47.0%	2 452	46.7%	3.9%
Debt impairment	28 000			29 756	106.3%	29 756	106.3%	-	-	(100.0%)
Depreciation and asset impairment	33 573			109 906	327.4%	109 906	327.4%	-	-	(100.0%)
Finance charges	1 745	0		1 026	58.8%	1 026	58.8%	260	8.2%	294.9%
Bulk purchases	74 000	18 571	25.1%	12 507	16.9%	31 078	42.0%	11 210	37.4%	11.6%
Other Materials								-	-	-
Contracted services	33 682	2 202	6.5%	5 903	17.5%	8 105	24.1%	5 084	29.2%	16.1%
Transfers and grants	2 763	380	13.8%	19	.7%	399	14.4%	4 176	49.8%	(99.5%)
Other expenditure	83 477	13 744	16.5%	12 629	15.1%	26 372	31.6%	15 611	50.0%	(19.1%)
Loss on disposal of PPE	-	-	-		-	-	-	-		
Surplus/(Deficit)	9 657	39 591		(90 317)		(50 726)		46 831		
Transfers recognised - capital	79 552	43 494	54.7%	11 145	14.0%	54 639	68.7%	-	37.3%	(100.0%)
Contributions recognised - capital	-	-	-	-	-		-	-	-	-
Contributed assets	-	-	-	-	-	-		-	-	-
Surplus/(Deficit) after capital transfers and contributions	89 209	83 085		(79 172)		3 913		46 831		
Taxation	-				-					
Surplus/(Deficit) after taxation	89 209	83 085		(79 172)		3 913		46 831		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	89 209	83 085		(79 172)		3 913		46 831		
Share of surplus/ (deficit) of associate	-	-	-		-		-	-	-	-
Surplus/(Deficit) for the year	89 209	83 085		(79 172)		3 913		46 831		

				2016/17				201	5/16	
	Budget	First 0	Quarter	Second	Quarter	Year	o Date	Second	Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	89 052	24 311	27.3%	27 687	31.1%	51 998	58.4%	15 605	29.7%	77.4%
National Government	79 552	24 285	30.5%	27 687	34.8%	51 972	65.3%	15 484	51.1%	78.8%
Provincial Government	17 332	24 203	30.370	27 007	34.070	31 772	05.570	15 404	31.170	70.070
District Municipality										
Other transfers and grants	_	_	_	_	_	-	_	_	-	_
Transfers recognised - capital	79 552	24 285	30.5%	27 687	34.8%	51 972	65.3%	15 484	51.1%	78.8%
Borrowing	9 500		-						-	
Internally generated funds		26		-		26	-	122	13.3%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	- 1
Capital Expenditure Standard Classification	89 052	24 311	27.3%	27 687	31.1%	51 998	58.4%	15 605	29.7%	77.4%
Governance and Administration	9 500	26	.3%	-	-	26	.3%	188	4.8%	(100.0%)
Executive & Council	-	26	-	-	-	26	-	36	1.7%	(100.0%)
Budget & Treasury Office	-	-	-		-	-		11	1.8%	(100.0%)
Corporate Services	9 500	-	-		-	-	-	142	17.1%	(100.0%)
Community and Public Safety Community & Social Services	7 049	2 354	33.4%	6 399	90.8%	8 753	124.2%	958	25.9%	567.9%
Sport And Recreation	7 049	2 354	33.4%	6 399	90.8%	8 753	124.2%	952	29.5%	572.1%
Public Safety	-	-	-		-	-	-	6	-	(100.0%)
Housing	-	-	-		-	-	-	-	-	-
Health	-	-	-		-	-	-			-
Economic and Environmental Services	7 424	1 286	17.3%	8 501	114.5%	9 787	131.8%	9 238	42.2%	(8.0%)
Planning and Development										-
Road Transport Environmental Protection	7 424	1 286	17.3%	8 501	114.5%	9 787	131.8%	9 238	42.2%	(8.0%)
		20 / 4/	31.7%	10.70/	10.00	22.422	F1 40/	F 221	10.00	144.00/
Trading Services Electricity	65 079	20 646 4 259	31.7% 71.0%	12 786 1 287	19.6% 21.5%	33 432 5 546	51.4% 92.4%	5 221	18.8%	144.9% (100.0%)
Water	30 716	4 259 15 805	71.0% 51.5%	11 499	37.4%	27 304	92.4% 88.9%	3 669		213.4%
Waste Water Management	13 734	223	1.6%	11 477	37.470	27 304	1.6%	1 552	17.9%	(100.0%)
Waste Management	14 630	358	2.5%			358	2.5%	1 332	17.770	(100.070)
Other	-	-	-	_	_	-	-	-	-	_

				2016/17				201	5/16	
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	Quarter	Ī
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	% of main	Q2 of 2015/16 to Q2 of 2016/1
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	444 968	146 566	32.9%	126 454	28.4%	273 020	61.4%	122 434	60.8%	3.3%
Property rates, penalties and collection charges	33 188	2 081	6.3%	7 848	23.6%	9 929	29.9%	5 590	43.0%	40.49
Service charges	147 733	22 148	15.0%	24 097	16.3%	46 245	31.3%	24 550	36.4%	(1.8%
Other revenue	4 551	24 424	536.6%	12 095	265.7%	36 520	802.4%	17 183	650.4%	(29.6%
Government - operating	164 563	69 811	42.4%	55 713	33.9%	125 524	76.3%	61 716	78.7%	(9.7%
Government - capital	79 552	26 583	33.4%	25 775	32.4%	52 358	65.8%	12 672	61.4%	103.4%
Interest	15 341	1 478	9.6%	926	6.0%	2 405	15.7%	723	7.3%	28.1%
Dividends	40	40	99.6%		-	40	99.6%		103.5%	-
Payments	(357 682)	(109 748)	30.7%	(98 962)	27.7%	(208 710)		(84 800)	49.6%	16.7%
Suppliers and employees	(353 175)	(109 368)	31.0%	(97 917)	27.7%	(207 285)	58.7%	(79 934)	49.8%	22.5%
Finance charges	(1 745)	(0)	-	(1 026)	58.8%	(1 026)	58.8%	(690)	21.5%	48.7%
Transfers and grants	(2 763)	(380)	13.8%	(19)	.7%	(399)	14.4%	(4 176)	49.8%	(99.5%
Net Cash from/(used) Operating Activities	87 286	36 818	42.2%	27 492	31.5%	64 310	73.7%	37 635	139.1%	(26.9%)
Cash Flow from Investing Activities										
Receipts			-		-	-	-			-
Proceeds on disposal of PPE	-	-	-		-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-		-	-	-
Decrease in other non-current receivables	-		-		-	-				-
Decrease (increase) in non-current investments	-		-		-	-				-
Payments	(89 052)	(17 715)	19.9%	(23 687)	26.6%	(41 401)	46.5%	(15 676)	35.8%	51.1%
Capital assets	(89 052)	(17 715)	19.9%	(23 687)	26.6%	(41 401)	46.5%	(15 676)	35.8%	51.1%
Net Cash from/(used) Investing Activities	(89 052)	(17 715)	19.9%	(23 687)	26.6%	(41 401)	46.5%	(15 676)	36.4%	51.1%
Cash Flow from Financing Activities										
Receipts		(31)		(0)	-	(32)	-	50	.6%	(100.6%)
Short term loans					_					(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Borrowing long term/refinancing					-					
Increase (decrease) in consumer deposits		(31)	-	(0)	-	(32)		50		(100.6%
Payments	(2 871)				-		-	(260)	6.6%	(100.0%)
Repayment of borrowing	(2 871)	-	-	-	-	-		(260)	6.6%	(100.0%
Net Cash from/(used) Financing Activities	(2 871)	(31)	1.1%	(0)	-	(32)	1.1%	(210)	(.3%)	(99.9%)
Net Increase/(Decrease) in cash held	(4 638)	19 072	(411.2%)	3 805	(82.0%)	22 877	(493.3%)	21 749	(1 601.1%)	(82.5%)
Cash/cash equivalents at the year begin:	3 702	3 661	98.9%	22 733	614.1%	3 661	98.9%	23 683	8.6%	(4.0%
Cash/cash equivalents at the year end:	(936)	22 733	(2 429.3%)	26 538	(2 835.9%)	26 538	(2 835.9%)	45 432	113.5%	(41.6%
	(730)	22 /33	(E 7E 7.370)	20 330	(£ 050.770)	20 330	(£ 000.770)	45 43Z	113.376	(41.0

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors	Impairment - Counci	Bad Debts ito Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 102	10.5%	3 280	4.3%	2 994	3.9%	62 559	81.3%	76 934	23.6%		-	-	
Trade and Other Receivables from Exchange Transactions - Electric	7 562	24.9%	1 936	6.4%	1 717	5.7%	19 139	63.1%	30 353	9.3%		-	-	
Receivables from Non-exchange Transactions - Property Rates	6 211	10.6%	2 684	4.6%	2 606	4.5%	46 965	80.3%	58 466	17.9%		-	-	
Receivables from Exchange Transactions - Waste Water Manageme	3 350	9.3%	1 534	4.3%	1 508	4.2%	29 702	82.3%	36 094	11.1%		-	-	
Receivables from Exchange Transactions - Waste Management	4 560	9.8%	2 107	4.5%	2 050	4.4%	37 872	81.3%	46 589	14.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-		-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	4 164	7.0%	1 957	3.3%	1 870	3.1%	51 651	86.6%	59 643	18.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-		-	-	-	-	-	-	-
Other	1 787	9.6%	(654)	(3.5%)	1 224	6.6%	16 196	87.3%	18 554	5.7%		-	-	
Total By Income Source	35 736	10.9%	12 845	3.9%	13 970	4.3%	264 083	80.8%	326 634	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 374	10.9%	461	1.5%	2 290	7.4%	24 949	80.3%	31 075	9.5%	-	-	-	-
Commercial	3 863	20.1%	963	5.0%	807	4.2%	13 553	70.6%	19 185	5.9%		-	-	
Households	27 787	10.3%	11 147	4.1%	10 598	3.9%	220 686	81.7%	270 217	82.7%	-	-		
Other	712	11.6%	274	4.5%	274	4.5%	4 895	79.5%	6 156	1.9%	-	-	-	
Total By Customer Group	35 736	10.9%	12 845	3.9%	13 970	4.3%	264 083	80.8%	326 634	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	4 596	100.0%	-			-		-	4 596	41.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement		-	-			-		-		-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 497	68.3%	2 082	31.6%	17	.3%	(10)	(.1%)	6 586	58.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	9 093	81.3%	2 082	18.6%	17	.2%	(10)	(.1%)	11 183	100.0%

Contact Details		
Municipal Manager	Mr S T R Ramakarane	051 933 9302
Financial Manager	Mr T G Banda	051 933 9301

Source Local Government Database

FREE STATE: DIHLABENG (FS192) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

rarti. Operating Nevertue and Experiuntire				2016/17				201		
	Budget	First (Quarter	Second	Quarter	Year t	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/1 to Q2 of 2016/
Operating Revenue and Expenditure										
Operating Revenue	704 224	195 397	27.7%	156 523	22.2%	351 920	50.0%	156 865	53.2%	(.29
Property rates	107 627	30 958	28.8%	18 324	17.0%	49 282	45.8%	20 850	53.9%	(12.1
Property rates - penalties and collection charges	107 027	30 730	20.070	10 324	17.070	47 202	45.670	20 030	33.770	(12.
Service charges - electricity revenue	218 806	54 928	25.1%	43 180	19.7%	98 109	44.8%	43 658	49.3%	(1.
Service charges - water revenue	73 783	16 529	22.4%	17 489	23.7%	34 019	46.1%	18 686	44.0%	(6
Service charges - water revenue Service charges - sanitation revenue	51 854	12 716	24.5%	12 817	24.7%	25 533	49.2%	11 947	50.0%	(0
Service charges - refuse revenue	49 034	12 132	24.7%	11 824	24.1%	23 955	48.9%	11 353	50.5%	
Service charges - other	47 034	231	24.770	384	24.170	616	40.770	371	30.370	
Rental of facilities and equipment	3 577	1 058	29.6%	1 204	33.7%	2 262	63.2%	985	47.7%	2
Interest earned - external investments	33//	20	27.070	1 204	33.770	2202	03.270	11	47.770	(20
Interest earned - external investments Interest earned - outstanding debtors	39 133	11 050	28.2%	11 748	30.0%	22 798	58.3%	9 377	54.6%	(20
Dividends received	37 133	250	20.270	8	30.076	258	30.370	700	34.070	(98
Fines	4 353	610	14.0%	119	2.7%	729	16.8%	1 653	29.5%	(92
	4 353	010	14.0%	119	2.176	129	10.0%	1 633	29.3%	(92
Licences and permits Agency services	46		-		-	-	-			
Transfers recognised - operational	129 369	53 418	41.3%	38 186	29.5%	91 604	70.8%	36 177	69.0%	
Other own revenue	26 040	1 496	5.7%	1 230	4.7%	2 725	10.5%	1 097	26.3%	1
Gains on disposal of PPE	604	1 490	3.7%	1 230	4.776	2 123	10.5%	1097	20.3%	
				****	** ***	070 701		477.047		
Operating Expenditure	698 505	163 914	23.5%	115 872	16.6%	279 786	40.1%	177 047	46.4%	(34.6
Employee related costs	206 807	54 295	26.3%	52 521	25.4%	106 816	51.7%	49 445	53.8%	
Remuneration of councillors	11 897	2 903	24.4%	3 445	29.0%	6 348	53.4%	3 516	55.1%	(2
Debt impairment	98 869		-	-	-	-	-	-		
Depreciation and asset impairment	77 867		-	-	*.	-	-		-	
Finance charges	7 452	5 417	72.7%	3 273	43.9%	8 690	116.6%	3 324	43.8%	(1
Bulk purchases	134 236	45 825	34.1%	3 662	2.7%	49 487	36.9%	23 964	35.9%	(84
Other Materials	23 078	14 307	62.0%	6 095	26.4%	20 402	88.4%	(1 292)	27.3%	(571
Contracted services	23 308	6 728	28.9%	5 135	22.0%	11 863	50.9%	4 393	78.8%	16
Transfers and grants										-
Other expenditure	114 990	34 439	29.9%	41 741	36.3%	76 180	66.2%	93 698	129.1%	(55
Loss on disposal of PPE	-	-	-		-			-	-	
urplus/(Deficit)	5 719	31 482		40 651		72 133		(20 183)		
Transfers recognised - capital	71 889	30 716	42.7%	9 931	13.8%	40 646	56.5%	9 415	52.0%	
Contributions recognised - capital	-		-	-	-	-	-		-	
Contributed assets	8 000		-		-					
Surplus/(Deficit) after capital transfers and contributions	85 608	62 198		50 582		112 779		(10 767)		
Taxation	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	85 608	62 198		50 582		112 779		(10 767)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	85 608	62 198		50 582		112 779		(10 767)		
Share of surplus/ (deficit) of associate	-	-	-		-	-	-	-	-	
Surplus/(Deficit) for the year	85 608	62 198		50 582		112 779		(10 767)		

				2016/17				201	5/16	1
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	Quarter	Ĩ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	79 889	16 500	20.7%	21 570	27.0%	38 071	47.7%	13 770	19.3%	
National Government	71 889	16 500	23.0%	21 570	30.0%	38 071	53.0%	13 674	20.4%	57.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	71 889	16 500	23.0%	21 570	30.0%	38 071	53.0%	13 674	20.4%	57.7%
Borrowing		-	-	-	-	-	-	1.		
Internally generated funds	8 000	-	-	-	-	-	-	96	4.7%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	79 889	16 500	20.7%	21 570	27.0%	38 071	47.7%	13 770	19.3%	56.6%
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-		-	-	-
Corporate Services	-		-	-	-	-	-	-		-
Community and Public Safety Community & Social Services	4 505	-	-	-	-	-	-	-	-	-
Sport And Recreation	4 505	-	-	-	-	-	-	-	-	-
Public Safety	-		-		-	-		-		-
Housing	-		-		-	-		-		-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 504	16 500	100.0%	21 570	130.7%	38 071	230.7%	13 770	103.9%	56.6%
Planning and Development		16 500		21 570	-	38 071	-	13 770		56.6%
Road Transport	16 504	-	-		-	-		-	-	-
Environmental Protection		-	-		-	-		-	-	-
Trading Services	57 035 13 721	-	-	-	-	-	-	-	-	-
Electricity Water	13 /21 30 272	-	-	-	-	-		-	-	-
water Wasle Water Management	13 042		· ·	-	-	-		-		-
Wasie Waier Management Wasie Management	13 042		· ·	-	-	-		-		-
Other	1 845						1			1
Otner	1 845		-	-	-	-	-	-	-	-

Ribousands					2016/17				201	5/16	
Ribousands		Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	Quarter	
Cash Flow from Operating Activities 776 555 206 017 26.5% 166 445 21.4% 372 463 48.0% 163 504 52.9% 1.89				Main		Main		Expenditure as % of main		Expenditure as % of main	Q2 of 2015/16 to Q2 of 2016/17
Receipts 776.555 206.017 26.5% 166.445 21.4% 372.463 48.0% 163.504 52.9% 1.89	R thousands							appropriation		appropriation	
Properly rates, penallies and collection charges 394 527 30 958 28 8% 18 324 17.0% 49 282 45.8% 20 849 53.9% (42.1% 53.2	Cash Flow from Operating Activities										
Service charges 394.521 99.537 24.5% 85.695 21.7% 152.22 44.2% 85.015 48.7% (4.9% Cher reverse 1.9% Ch	Receipts	776 555	206 017	26.5%	166 445	21.4%	372 463	48.0%	163 504	52.9%	1.8%
Deferment operating											(12.1%)
Government - operating 129 369 55.418 41.3% 38 186 29.5% 91.600 70.8% 33.647 69.0% 13.5%	_										
Government - capital inference 1 39 313 3 1100 23 33 1170 23 32 35 1170 23 32 32 35 1170 23 32 32 35 1170 23 32 32 35 1170 23 32 32 35 1170 23 32 32 35 1170 23 32 32 35 1170 23 32 32 35 1170 23 32 32 35 1170 23 32 32 35 1170 23 32 32 35 1170 23 32 32 35 1170 23 32 32 35 1170 23 32 32 35 1170 23 32 32 32 32 32 32 32 32 32 32 32 32											13.5%
Interiest 39 33 31 10 28 38 11 77 30 22 25 35 36 38 54 78 (2000) Payments (521 fe/9) (166 723) 32 0 (47 75 18 78 75 78 78 78 78 78 7											8.3%
Payments											25.2%
Suppliers and employees \$143177 \$(16300) 314% \$(94182) 18.3% \$(25588) 49.7% \$(118,232) 56.5% \$(20.59)	Dividends			-		-			400		(100.0%
Finance charges Transfers and gants Finance charges Transfers and gants Net Cash from/(used) Operating Activities 254 786 39 294 15.4% 68 891 27.1% 108 285 42.5% 41.657 46.3% 65.69 65.69 Receipts Puccess in other non-current receivables Decrease in other non-current receivables Decrease in other non-current receivables Decrease in other non-current receivables Decrease in other non-current receivables Decrease in other non-current receivables Decrease in other non-current receivables Decrease in other non-current receivables Decrease in other non-current receivables Decrease in other non-current receivables Decrease in other non-current receivables Decrease in other non-current receivables Decrease in other non-current receivables Decrease in other non-current receivables Decrease in financing Activities (79 889) Capital assets (79	Payments	(521 769)	(166 723)	32.0%	(97 455)	18.7%	(264 178)	50.6%	(121 847)	56.2%	(20.0%
Transfers and garets ## Cash Flow from Investing Activities ## Cash Flow from Investing Activities ## Recipits ## Recipits ## Discrease in non-current debters ## Discrease in non-current receivables ## Discrease in non-current investments ## Discrease in non-current receivables ## Discrease in non-current receivables ## Discrease in non-current receivables ## Discrease in non-current receivables ## Discrease in non-current receivables ## Discrease in non-current receivables ## Discrease in non-current receivables ## Discrease in non-current receivab	Suppliers and employees		(161 306)	31.4%	(94 182)	18.3%	(255 488)	49.7%	(118 523)	56.5%	(20.5%
Net Cash From/(used) Operating Activities		(7 452)	(5 417)	72.7%	(3 273)	43.9%	(8 690)	116.6%	(3 324)	44.6%	(1.5%
Cash Flow from Investing Activities 8 000 1		-	-	-	-	-	-	-	-	-	-
Recipils	Net Cash from/(used) Operating Activities	254 786	39 294	15.4%	68 991	27.1%	108 285	42.5%	41 657	46.3%	65.6%
Process on deposal of PPE	Cash Flow from Investing Activities										
Decrease in non-current debters Decrease in non-current debters Decrease in non-current debters Decrease in non-current receivables Decrease in non-current receivables Decrease in non-current investments Payments Capital accests Capital accests Capital accests Capital accests Capital accests Capital accests Capital accests Capital accests Capital accests Capital accests Capital access Capit	Receipts		-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	Proceeds on disposal of PPE	8 000	-	-		-	-	-	-	-	-
Decrease (norease) in non-current investments		-	-	-		-	-	-	-	-	-
Payments				-	-	-	-	-	-		-
Capital assets	Decrease (increase) in non-current investments	-	-	-		-	-	-	-	-	-
Net Cash from/(used) investing Activities (71 889)			-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities Recipits Shot term loans Borrowing long termidefunating Increase (Generase) in consumer deposits Payments Repayment of borrowing Net Cash From/(Losed) Financing Activities Net Increase (Decrease) in cash held 182 897 39 294 21.5% 68 991 37.7% 108 285 59 2% 41 657 68.3% 65.69 Cash Cash equivalents at the year begin: 20075 9 399 20 50 50 50 50 50 50 50 50 50 50 50 50 50				-							*
Receipts Short term loans	Net Cash from/(used) Investing Activities	(71 889)	-	-	-	-	-	-	-	-	-
Short term loans Short term	Cash Flow from Financing Activities										
Borrowing from terministrations 1	Receipts			-	-	-	-	-	-		-
Increase (decrease) in consumer deposits	Short term loans	-	-	-	-	-	-	-	-	-	-
Payments Repayment of borowing Net Cash from/(used) Financing Activities				-		-	-				-
Respinience of borowing - - - - - - - - -	Increase (decrease) in consumer deposits	-	-	-		-	-	-	-	-	-
Net Cash from/(used) Financing Activities -			-	-	-	-	-	-		-	-
Net Increase(Decrease) in cash held 182 897 39 294 21.5% 68 991 37.7% 108 285 59.2% 41 657 68.3% 65.6% 685.0° 20 095 5 59.3% 41 657 68.3% 65.6% 685.0° 685.0		-	-	-			-			-	-
Cashlrash equivalents at the year begin: - 20 095 - 59 389 - 20 095 - 7 566 (82.6%) 685.0°	Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year begin: - 20 095 - 59 389 - 20 095 - 7 566 (82.6%) 685.0°	Net Increase/(Decrease) in cash held	182 897	39 294	21.5%	68 991	37.7%	108 285	59.2%	41 657	68.3%	65.6%
						-					685.0%
	Cash/cash equivalents at the year end:	182 897	59 389	32.5%	128 380	70.2%	128 380	70.2%	49 222	20.5%	160.8%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb		Impairment - E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 442	3.1%	4 663	2.7%	4 447	2.6%	158 401	91.6%	172 954	25.7%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electric	3 410	16.5%	1 694	8.2%	1 349	6.5%	14 246	68.8%	20 699	3.1%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	3 893	6.9%	2 620	4.6%	2 075	3.7%	47 953	84.8%	56 542	8.4%	-	-	-	
Receivables from Exchange Transactions - Waste Water Manageme	3 313	3.2%	2 837	2.7%	2 623	2.5%	94 602	91.5%	103 375	15.4%		-		
Receivables from Exchange Transactions - Waste Management	3 402	2.3%	3 207	2.2%	3 204	2.2%	136 735	93.3%	146 549	21.8%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-		-	-	-	-	-	-		-		
Interest on Arrear Debtor Accounts	4 003	2.5%	4 001	2.5%	3 914	2.4%	148 016	92.5%	159 935	23.8%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-		-	-		-	-	-	
Other	441	3.4%	508	3.9%	801	6.1%	11 369	86.7%	13 118	1.9%	-	-	-	
Total By Income Source	23 904	3.6%	19 531	2.9%	18 414	2.7%	611 322	90.8%	673 171	100.0%		-		
Debtors Age Analysis By Customer Group														
Organs of State	2 556	9.5%	2 743	10.2%	2 205	8.2%	19 386	72.1%	26 890	4.0%	-	-	-	
Commercial	5 570	9.1%	2 920	4.8%	1 556	2.6%	50 945	83.5%	60 991	9.1%	-	-	-	
Households	15 778	2.7%	13 868	2.4%	14 653	2.5%	540 992	92.4%	585 290	86.9%	-	-	-	
Other	-	-	-		-		-	-	-	-	-	-	-	
Total By Customer Group	23 904	3.6%	19 531	2.9%	18 414	2.7%	611 322	90.8%	673 171	100.0%				

Part 5: Creditor Age Analysis

-	0 - 30) Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	5 852	4.5%	-	-	12 363	9.6%	111 211	85.9%	129 426	95.6%
Bulk Water	-	-	-	-	-	-		-	-	-
PAYE deductions	-	-	-	-	-	-		-	-	-
VAT (output less input)	-	-	-	-		-		-	-	
Pensions / Retirement	-	-	-	-	-	-		-	-	-
Loan repayments	-	-	-	-		-		-	-	-
Trade Creditors	1 257	36.0%	1 508	43.2%	397	11.4%	333	9.5%	3 494	2.6%
Auditor-General	-	-	1 504	61.9%	924	38.1%		-	2 429	1.8%
Other	-	-	-	-	-	-	-	-	-	-
Total	7 109	5.3%	3 013	2.2%	13 684	10.1%	111 544	82.4%	135 349	100.0%

Contact Details
Municipal Manager

Financial Manager Mr Khiba 058 303 5732	Municipal Manager	Mr Busa Molatseli	058 303 5732
	Financial Manager	Mr Khiba	

Source Local Government Database

FREE STATE: NKETOANA (FS193) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

Tarti. Operating revenue and Experiantice				2016/17				201	15/16	
	Budget	First (Quarter	Second	Quarter	Year t	o Date	Second	1 Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	307 805	89 639	29.1%	83 312	27.1%	172 951	56.2%	75 850	52.4%	9.8%
Properly rates	18 429	5 308	28.8%	4 405	23.9%	9713	52.7%	4 048	47.7%	8.8%
Property rates Property rates - penalties and collection charges	10 429	3 300	20.070	4 405	23.9%	9713	32.7%	4 040	47.770	0.070
Service charges - electricity revenue	47 973	6 661	13.9%	6 736	14.0%	13 397	27.9%	7 315	36.6%	(7.9%
Service charges - electricity revenue	49 940	17 362	34.8%	20 017	40.1%	37 378	74.8%	10 991	49.8%	82.1%
Service charges - water revenue Service charges - sanitation revenue	20 512	6 414	31.3%	6 487	31.6%	12 901	62.9%	11 191	69.2%	(42.0%
Service charges - refuse revenue	20 073	6 607	32.9%	6 594	32.8%	13 201	65.8%	5 275	47.4%	25.0%
Service charges - other	20015	0.007	52.770	0.574	52.5%	13 201	00.070	52.5	47.470	20.07
Rental of facilities and equipment	326	127	38.8%	110	33.8%	237	72.6%	85	45.0%	30.0%
Interest earned - external investments	400	103	25.8%	498	124.5%	601	150.3%	202	42.5%	146.6%
Interest earned - outstanding debtors	35 727	6 513	18.2%	6 256	17.5%	12 769	35.7%	5 757	94.1%	8.7%
Dividends received	33727	0.010	10.2.70	0.250	11.5%	12.707	33.770		74.170	0.770
Fines	200	56	28.0%	27	13.5%	83	41.4%	519	304.4%	(94.8%)
Licences and permits		-		-		-			-	(
Agency services		-				_			-	
Transfers recognised - operational	83 002	34 564	41.6%	26 508	31.9%	61 072	73.6%	25 420	73.6%	4.3%
Other own revenue	31 223	5 925	19.0%	5 674	18.2%	11 599	37.1%	5 047	19.7%	12.4%
Gains on disposal of PPE	-	-	-		-		-	-	-	-
Operating Expenditure	307 425	86 667	28.2%	189 249	61.6%	275 916	89.8%	78 199	64.3%	142.0%
Employee related costs	75 196	21 512	28.6%	22 311	29.7%	43 823	58.3%	17 049	49.1%	30.9%
Remuneration of councillors	7 063	2 862	40.5%	1 548	21.9%	4 410	62.4%	821	41.8%	88.6%
Debt impairment	41 806	27 949	66.9%	10 519	25.2%	38 468	92.0%	17 705	44.1%	(40.6%)
Depreciation and asset impairment	68 544	-	-		-	-	-	-	-	
Finance charges	1 200	-			-		-	-	-	-
Bulk purchases	45 971	11 918	25.9%	3 226	7.0%	15 144	32.9%	10 182	33.4%	(68.3%
Other Materials	11 213	2 892	25.8%	118 749	1 059.1%	121 640	1 084.9%	2 113	40.5%	5 518.8%
Contracted services	8 965	363	4.1%	534	6.0%	897	10.0%	1 204	30.7%	(55.6%)
Transfers and grants	-	-	-		-	-		-	-	-
Other expenditure	47 467	19 170	40.4%	32 362	68.2%	51 533	108.6%	29 125	314.0%	11.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	380	2 972		(105 937)		(102 965)		(2 350)		
Transfers recognised - capital	64 218	11 391	17.7%	8 402	13.1%	19 793	30.8%	9 891	30.9%	(15.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	- 1
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	64 598	14 363		(97 535)		(83 172)		7 541		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	64 598	14 363		(97 535)		(83 172)		7 541		
Attributable to minorities	-	-	-		-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	64 598	14 363		(97 535)		(83 172)		7 541		
Share of surplus/ (deficit) of associate										-
Surplus/(Deficit) for the year	64 598	14 363		(97 535)		(83 172)		7 541		
Surplus (Delicity for the year	04 370	14 303		(77 333)		(03 172)		/ 341		

				2016/17				201	5/16	
	Budget	First 0	Quarter	Second	Quarter	Year t	o Date	Second	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	64 218	7 419	11.6%	7 587	11.8%	15 006	23.4%	7 984	21.9%	(5.0%)
National Government	64 218	6 995	10.9%	6 780	10.6%	13 775	21.4%	5 820	19.6%	
Provincial Government			-	-	-		-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	64 218	6 995	10.9%	6 780	10.6%	13 775	21.4%	5 820	19.6%	16.5%
Borrowing	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	424	-	807	-	1 231	-	2 163	51.5%	(62.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	64 218	7 419	11.6%	7 587	11.8%	15 006	23.4%	7 984	21.9%	(5.0%)
Governance and Administration	-	2 561	-	3 096	-	5 657	-	254	31.8%	1 119.2%
Executive & Council	-	-	-		-	-	-	-	-	-
Budget & Treasury Office	-	137	-	141	-	278	-	249	31.4%	(43.4%
Corporate Services		2 424	-	2 955		5 379		5		57 093.6%
Community and Public Safety Community & Social Services	15 509 11 410	3 316 2 279	21.4% 20.0%	2 580 1 541	16.6% 13.5%	5 896 3 821	38.0% 33.5%	1 117	19.4% 9.9%	
Sport And Recreation	4 099	1 037	25.3%	1 039	25.3%	2 075	50.6%	1 117	27.8%	(7.0%)
Public Safety			-		-		-			(7.070)
Housing			-							-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 919	1 248	25.4%	1 506	30.6%	2 754	56.0%	4 345	74.7%	(65.4%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	4 919	1 248	25.4%	1 506	30.6%	2 754	56.0%	4 345	74.7%	(65.4%)
Environmental Protection			-		1					
Trading Services Electricity	43 790	293	.7%	405	.9%	698	1.6%	2 268 1 601	6.6% 49.4%	(82.1%)
Electricity Water	42 096	246	.6%	29	.1%	275	.7%	1 601	49.4%	(100.0% (62.2%
Waste Water Management	42 098 279	43	15.6%	29	.176	43	15.6%	590	5.1%	(100.0%
Waste Management	1 415	43	13.0%	376	26.6%	376	26.6%	590	2.5%	
Other					20.070		20.070		1.5%	(100.070

	Budget Main	First 0	Quarter	Second	0	V	n Date		Ouarter	
	Main			Second	Quarter	rear	o Date	Second	Quarter	l
	appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2015/16 to Q2 of 2016/1
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	237 950	67 204	28.2%	61 159	25.7%	128 364	53.9%	64 318	35.8%	(4.9%)
Property rates, penalties and collection charges Service charges	8 780 63 178	1 958 12 195	22.3% 19.3%	2 440 12 220	27.8% 19.3%	4 398 24 415	50.1% 38.6%	1 076 12 057	14.6% 15.3%	126.79 1.49
Other revenue	17 172	3 500	20.4%	3 793	22.1%	7 293	42.5%	3 524	14.2%	7.69
Government - operating	83 002	34 820	42.0%	26 508	31.9%	61 328	73.9%	25 420	73.6%	4.39
Government - capital	64 218	14 098	22.0%	15 714	24.5%	29 813	46.4%	21 933	62.4%	(28.4%
Interest	1 599	633	39.6%	484	30.3%	1 117	69.9%	307	5.4%	57.79
Dividends		-	-		-			-		
Payments	(202 725)	(59 558)	29.4%	(53 569)	26.4%	(113 126)	55.8%	(49 621)	43.8%	8.09
Suppliers and employees	(201 525)	(59 558)	29.6%	(53 569)	26.6%	(113 126)	56.1%	(49 621)	48.6%	8.09
Finance charges	(1 200)	-	-		-		-	-	-	-
Transfers and grants	-	-	-		-		-	-	-	-
Net Cash from/(used) Operating Activities	35 224	7 647	21.7%	7 591	21.6%	15 238	43.3%	14 696	22.0%	(48.3%
Cash Flow from Investing Activities										
Receipts		-		-	-		-		-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors		-	-		-		-	-	-	-
Decrease in other non-current receivables	-	-	-		-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-		-	-	-	-	-	-
Payments	(64 218)	(10 931)	17.0%	(17 995)	28.0%	(28 926)	45.0%	(15 823)	42.0%	13.79
Capital assets	(64 218)	(10 931)	17.0%	(17 995)	28.0%	(28 926)	45.0%	(15 823)	42.0%	13.79
Net Cash from/(used) Investing Activities	(64 218)	(10 931)	17.0%	(17 995)	28.0%	(28 926)	45.0%	(15 823)	64.2%	13.79
Cash Flow from Financing Activities										
Receipts	147	39	26.5%	27	18.5%	66	44.9%	31	-	(11.0%
Short term loans		-	-		-		-	-	-	-
Borrowing long term/refinancing	-	-	-		-	-	-	-	-	-
Increase (decrease) in consumer deposits	147	39	26.5%	27	18.5%	66	44.9%	31	-	(11.0%
Payments	(8 637)	-	-	-	-	-	-	-	1.3%	-
Repayment of borrowing	(8 637)	-	-		-	-	-	-	1.3%	-
Net Cash from/(used) Financing Activities	(8 490)	39	(.5%)	27	(.3%)	66	(.8%)	31	.6%	(11.0%
Net Increase/(Decrease) in cash held	(37 483)	(3 245)	8.7%	(10 377)	27.7%	(13 623)	36.3%	(1 096)	(22.2%)	846.6%
Cash/cash equivalents at the year begin:	7 269	7 269	100.0%	4 024	55.4%	7 269	100.0%	74 317	100.0%	(94.6%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb		Impairment -l Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 051	4.0%	2 386	3.1%	2 825	3.7%	68 522	89.2%	76 785	22.4%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electric	2 403	32.3%	385	5.2%	375	5.0%	4 273	57.5%	7 436	2.2%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	1 406	5.8%	729	3.0%	608	2.5%	21 501	88.7%	24 245	7.1%	-	-	-	
Receivables from Exchange Transactions - Waste Water Manageme	1 472	3.4%	1 071	2.4%	1 020	2.3%	40 257	91.9%	43 820	12.8%		-	-	
Receivables from Exchange Transactions - Waste Management	1 397	2.9%	1 192	2.4%	1 141	2.3%	44 959	92.3%	48 688	14.2%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-		-		323	100.0%	323	.1%	-	-	-	
Interest on Arrear Debtor Accounts	-	-	-		-		-	-	-	-	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-		-		-	-	-	-	-	-	-	
Other	4 999	3.5%	3 462	2.4%	3 972	2.8%	129 397	91.2%	141 831	41.3%	-	-	-	
Total By Income Source	14 728	4.3%	9 226	2.7%	9 941	2.9%	309 233	90.1%	343 128	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	894	19.3%	128	2.8%	410	8.9%	3 199	69.1%	4 631	1.3%		-		
Commercial	3 407	32.2%	313	3.0%	222	2.1%	6 636	62.7%	10 577	3.1%	-	-	-	
Households	394	18.0%	138	6.3%	168	7.7%	1 488	68.0%	2 187	.6%	-	-	-	
Other	10 032	3.1%	8 647	2.7%	9 142	2.8%	297 910	91.5%	325 732	94.9%	-	-	-	
Total By Customer Group	14 728	4.3%	9 226	2.7%	9 941	2.9%	309 233	90.1%	343 128	100.0%				

Part 5: Creditor Age Analysis

-	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	5 540	4.7%	-		5 152	4.4%	106 399	90.9%	117 091	90.7%
Bulk Water	-	-	-		-	-	271	100.0%	271	.2%
PAYE deductions	-	-	-			-		-	-	
VAT (output less input)	-	-	-			-		-	-	
Pensions / Retirement	-	-	-	-	-	-		-	-	-
Loan repayments	-	-	-			-	1 859	100.0%	1 859	1.4%
Trade Creditors	1	-	-	-	1	-	5 543	100.0%	5 546	4.3%
Auditor-General	223	31.0%	-			-	495	69.0%	718	.6%
Other	(2 814)	(76.5%)	279	7.6%	1 889	51.3%	4 326	117.5%	3 681	2.8%
Total	2 949	2.3%	279	.2%	7 043	5.5%	118 894	92.0%	129 165	100.0%

Municipal Manager Mr Lekgetho Mokgallhe 058 863 2811	
Financial Manager Mr T G Makgale 058 863 2811	

Source Local Government Database

FREE STATE: MALUTI-A-PHOFUNG (FS194) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

Parti: Operating Revenue and Expenditure				2016/17				201	5/16	
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/10 to Q2 of 2016/1
Operating Revenue and Expenditure										
Operating Revenue	1 627 865	427 544	26.3%	299 758	18.4%	727 302	44.7%	332 769	40.7%	(9.99
Property rates	207 596	65 044	31.3%	15 126	7.3%	80 169	38.6%	38 424	38.1%	(60.6
Property rates - penalties and collection charges	-	-		-	-	-	-	-	÷.	
Service charges - electricity revenue	568 818	80 213	14.1%	57 858	10.2%	138 072	24.3%	58 796	25.6%	(1.6
Service charges - water revenue	73 882	14 129	19.1%	19 479	26.4%	33 608	45.5%	19 334	45.3%	
Service charges - sanitation revenue	39 224	8 170	20.8%	8 216	20.9%	16 386	41.8%	8 790	46.4%	(6.
Service charges - refuse revenue	32 860	7 448	22.7%	7 433	22.6%	14 881	45.3%	7 956	47.7%	(6.6
Service charges - other				<u>.</u>		<u></u>				
Rental of facilities and equipment	2 058	198	9.6%	516	25.1%	714	34.7%	1 977	152.1%	(73.9
Interest earned - external investments	2 400	818	34.1%	575	24.0%	1 393	58.1%	476	43.6%	20.
Interest earned - outstanding debtors	26 500	6 945	26.2%	7 671	28.9%	14 616	55.2%	6 805	55.9%	12
Dividends received		·						1		
Fines	6 055	822	13.6%	1 593	26.3%	2 415	39.9%	176	1.6%	805
Licences and permits	-		-	-	-	-	-			
Agency services	564 907	215 437	38 1%	170 199	30.1%	385.636	68.3%	47/ 070	88 5%	
Transfers recognised - operational								176 830		(3.
Other own revenue	103 565	28 321	27.3%	11 091	10.7%	39 412	38.1%	13 205	6.0%	(16.
Gains on disposal of PPE			-	-	-	-	-			
Operating Expenditure	1 555 465	247 691	15.9%	213 653	13.7%	461 345	29.7%	283 339	31.6%	(24.6
Employee related costs	447 899	108 656	24.3%	109 118	24.4%	217 773	48.6%	90 670	50.8%	20
Remuneration of councillors	24 098	5 083	21.1%	5 766	23.9%	10 849	45.0%	5 466	46.3%	5
Debt impairment	70 050	2 934	4.2%	398	.6%	3 332	4.8%	214	3.0%	85
Depreciation and asset impairment	50 000	-	-		-	-		0	-	(100.
Finance charges	6 000	2 258	37.6%	(1 832)	(30.5%)	425	7.1%	345	9.7%	(630.
Bulk purchases	400 838	-	-	26 316	6.6%	26 316	6.6%	35 958	15.3%	(26.
Other Materials	-	-	-	-	-	-	-	-	-	
Contracted services	87 140	9 564	11.0%	15 265	17.5%	24 829	28.5%	20 756	78.8%	(26
Transfers and grants	105 000	8 755	8.3%	8 745	8.3%	17 500	16.7%	41 894	32.5%	(79.
Other expenditure	364 439	110 442	30.3%	49 878	13.7%	160 320	44.0%	88 035	49.3%	(43.
Loss on disposal of PPE	-	-	-	-	-	-		-	-	
Surplus/(Deficit)	72 400	179 853		86 105		265 958		49 430		
Transfers recognised - capital	185 520	94 688	51.0%	42 200	22.7%	136 888	73.8%	61 874	41.9%	(31
Contributions recognised - capital		-			-					
Contributed assets										
Surplus/(Deficit) after capital transfers and contributions	257 920	274 541		128 305		402 846		111 304		
Taxation								0		(100.
Surplus/(Deficit) after taxation	257 920	274 541		128 305		402 846	-	111 304	-	(100.
Attributable to minorities	231 920	2/4 341		120 303		402 040		111 304		
Surplus/(Deficit) attributable to municipality	257 920	274 541	-	128 305	-	402 846	-	111 304	-	
	257 920	2/4 541		128 305		402 846		111 304		
Share of surplus/ (deficit) of associate			-		-				-	
Surplus/(Deficit) for the year	257 920	274 541		128 305		402 846		111 304		

Part 2. Capital Revenue and Expenditure				2016/17				201	5/16	
	Budget	First (Quarter	Second	Quarter	Year	o Date	Second	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	257 920	38 661	15.0%	58 452	22.7%	97 113	37.7%	63 090	21.9%	(7.4%)
National Government	185 520	29 202	15.0%	42 427	22.176	71 629	37.7%	44 343	21.9%	(4.3%)
Provincial Government	185 520	29 202	15./76	42 421	22.976	/1029	38.0%	44 343	29.4%	(4.376)
District Municipality	-	-	-	-		-	1	-	-	-
Other transfers and grants	-					-		-		-
Transfers recognised - capital	185 520	29 202	15.7%	42 427	22.9%	71 629	38.6%	44 343	23.9%	(4.3%)
Borrowing	103 320	29 202	13.776	42 421	22.770	/1029	30.070	44 343	23.770	(4.370)
Internally generated funds	72 400	9 459	13.1%	16 025	22.1%	25 484	35.2%	18 747	17.9%	(14.5%)
Public contributions and donations	72 100	, 10,	10.170	10 025		20 101	55.270	10747		(11.070)
Capital Expenditure Standard Classification	257 920	38 661	15.0%	58 452	22.7%	97 113	37.7%	63 090	21.9%	(7.4%)
Governance and Administration	6 000	2 022	33.7%	331	5.5%	2 353	39.2%	242	31.9%	37.0%
Executive & Council	-	-	-	-	-	-		-	-	-
Budget & Treasury Office			-		·			39	19.8%	(100.0%)
Corporate Services	6 000	2 022	33.7%	331	5.5%	2 353	39.2%	202		63.7%
Community and Public Safety Community & Social Services	73 787 30 594	13 649 10 231	18.5% 33.4%	26 669 11 663	36.1% 38.1%	40 318 21 894	54.6% 71.6%	7 105 3 722	15.3% 55.6%	275.4% 213.4%
Sport And Recreation	30 594	3 418	9.8%	13 956	38.1% 40.1%	21 894	49.9%	3 122	16.3%	213.4%
Public Safety	7 800	3410	9.0%	1 050	13.5%	1 050	13.5%	199	.5%	428.0%
Housing	600	-	-	1 030	13.370	1 030	13.570	177	.370	420.070
Health	000									
Economic and Environmental Services	86 782	14 629	16.9%	16 728	19.3%	31 357	36.1%	19 359	20.8%	(13.6%)
Planning and Development	00 702	14 027	10.770	10 720	17.370	31 337	30.170	17 337	20.070	(13.070)
Road Transport	86 782	14 629	16.9%	16 728	19.3%	31 357	36.1%	19 359	41.2%	(13.6%)
Environmental Protection	-		-					-		
Trading Services	77 608	5 171	6.7%	13 416	17.3%	18 587	23.9%	35 871	25.4%	(62.6%)
Electricity	10 048	1 943	19.3%	1 866	18.6%	3 808	37.9%	9 2 1 9	29.4%	(79.8%)
Water	50 168	1 719	3.4%	10 540	21.0%	12 259	24.4%	12 970	18.6%	(18.7%)
Waste Water Management	17 391	1 509	8.7%	1 010	5.8%	2 519	14.5%	13 681	53.0%	(92.6%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	13 744	3 190	23.2%	1 309	9.5%	4 499	32.7%	514	27.1%	154.5%

				2016/17				201	15/16	l
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	Ī
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	% of main	Q2 of 2015/16 to Q2 of 2016/1
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	1 813 385	443 823	24.5%	316 506	17.5%	760 329	41.9%	407 929	40.9%	(22.4%)
Property rates, penalties and collection charges Service charges	207 596 714 784	10 859 79 918	5.2% 11.2%	24 300 55 550	11.7% 7.8%	35 160 135 468	16.9% 19.0%	38 863 96 518	16.7% 25.9%	(37.5%)
Other revenue Government - operating Government - capital	111 678 564 907 185 520	35 159 215 437 94 688	31.5% 38.1% 51.0%	16 010 170 199 42 200	14.3% 30.1% 22.7%	51 169 385 636 136 888	45.8% 68.3% 73.8%	33 361 176 837 61 874	12.2% 111.0% 41.9%	(52.0%) (3.8%) (31.8%)
Interest Dividends	28 900	7 763	26.9%	8 246	28.5%	16 009	55.4%	476	4.8%	1 631.2%
Payments Suppliers and employees Finance charges	(1 429 415) (1 324 415)	(391 873) (382 870)	27.4% 28.9%	(286 286) (265 686)	20.0% 20.1%	(678 159) (648 556)	47.4% 49.0%	(337 800) (295 906)	47.9% 49.5%	(15.2%)
Transfers and grants	(105 000)	(9 004)	8.6%	(20 600)	19.6%	(29 603)	28.2%	(41 894)	40.6%	(50.8%)
Net Cash from/(used) Operating Activities	383 970	51 950	13.5%	30 220	7.9%	82 170	21.4%	70 129	25.0%	(56.9%)
Cash Flow from Investing Activities										
Receipts Proceeds on disposal of PPE	6 000 6 000	(3 945)	(65.8%)	26 378	439.6%	22 433	373.9%	26 726	2 331.5%	(1.3%)
Decrease in non-current debtors Decrease in other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments Payments Capital assets	(257 920) (257 920)	(3 945) (38 661) (38 661)	15.0% 15.0%	26 378 (49 694) (49 694)	19.3% 19.3%	22 433 (88 355) (88 355)	34.3% 34.3%	26 726 (63 090) (63 090)	39.2% 39.2%	(1.3%) (21.2%) (21.2%)
Net Cash from/(used) Investing Activities	(251 920)	(42 606)	16.9%	(23 316)	9.3%	(65 922)	26.2%	(36 364)	26.4%	(35.9%)
Cash Flow from Financing Activities	, , ,	` '		,		,		,		, ,
Receipts Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing Increase (decrease) in consumer deposits	-	-	-	-	-	-		-	-	-
Payments Repayment of borrowing	(6 000) (6 000)	(1 999) (1 999)	33.3% 33.3%	-	-	(1 999) (1 999)	33.3% 33.3%		-	-
Net Cash from/(used) Financing Activities	(6 000)	(1 999)	33.3%	-	-	(1 999)	33.3%	-	-	
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin:	126 050 3 000	7 345 8 592	5.8% 286.4%	6 904 15 937	5.5% 531.2%	14 249 8 592	11.3% 286.4%	33 765 11 296	22.7% (174.9%)	(79.6%) 41.1%
Cash/cash equivalents at the year end:	129 050	15 937	12.3%	22 841	17.7%	22 841	17.7%	45 061	20.1%	(49.3%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb		Impairment - Counci	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 536	2.4%	7 532	2.4%	6 860	2.2%	295 363	93.1%	317 291	32.2%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electric	8 526	7.0%	6 455	5.3%	6 514	5.4%	99 534	82.2%	121 030	12.3%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	11 590	4.8%	8 907	3.7%	11 628	4.8%	208 804	86.7%	240 928	24.4%		-	-	
Receivables from Exchange Transactions - Waste Water Manageme	3 235	2.5%	2 968	2.3%	2 802	2.2%	119 227	93.0%	128 233	13.0%	-	-	-	
Receivables from Exchange Transactions - Waste Management	2 984	2.2%	2 777	2.1%	2 649	2.0%	126 776	93.8%	135 186	13.7%		-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-		-			-	-	-		-	-	
Interest on Arrear Debtor Accounts	-	-	-		-			-	-	-		-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-		-			-	-	-		-	-	
Other	372	.8%	214	.5%	81	.2%	43 372	98.5%	44 039	4.5%		-	-	
Total By Income Source	34 243	3.5%	28 854	2.9%	30 535	3.1%	893 075	90.5%	986 707	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	12 586	10.9%	12 594	10.9%	12 844	11.2%	77 015	66.9%	115 038	11.7%		-		
Commercial	10 005	5.2%	6 012	3.1%	9 411	4.9%	167 194	86.8%	192 622	19.5%	-	-	-	
Households	12 035	1.9%	12 187	1.9%	11 369	1.8%	591 776	94.3%	627 367	63.6%	-	-	-	
Other	(383)	(.7%)	(1 938)	(3.8%)	(3 088)	(6.0%)	57 091	110.5%	51 680	5.2%	-	-		
Fotal By Customer Group	34 243	3.5%	28 854	2.9%	30 535	3.1%	893 075	90.5%	986 707	100.0%				

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	33 608	2.0%	36 768	2.2%	45 690	2.7%	1 576 321	93.1%	1 692 386	94.0%
Bulk Water	-	-	-	-	-	-		-	-	-
PAYE deductions	4 508	100.0%	-			-		-	4 508	.3%
VAT (output less input)	-	-	-			-		-	-	
Pensions / Retirement	3 742	100.0%	-		-	-		-	3 742	.2%
Loan repayments	-	-	-			-		-	-	
Trade Creditors	15 463	100.0%	-		-	-		-	15 463	.9%
Auditor-General	61	14.7%	-			-	354	85.3%	415	
Other	7 499	9.0%	13 397	16.1%	3 406	4.1%	58 978	70.8%	83 280	4.6%
Total	64 881	3.6%	50 165	2.8%	49 096	2.7%	1 635 653	90.9%	1 799 794	100.0%

Contact Details		
Municipal Manager	Adv MR Tsupa	058 718 3767
Financial Manager	Mr M A Mofokeng	058 718 3709

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: PHUMELELA (FS195) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

Parti: Operating Revenue and Experiunure				2016/17				201	5/16	
	Budget	First (Quarter	Second	Quarter	Year t	o Date	Second	Quarter	t
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/1
Operating Revenue and Expenditure										
	405 101					05 105		00 504		
Operating Revenue	125 686	45 715	36.4%	39 910	31.8%	85 625	68.1%	23 591	48.2%	69.29
Property rates	11 993	6 963	58.1%	1 474	12.3%	8 437	70.3%	1 401	42.1%	5.2
Property rates - penalties and collection charges	-	-		-	-	-		-	÷.	
Service charges - electricity revenue	9 209	2 242	24.4%	1 879	20.4%	4 122	44.8%	1 940	44.2%	(3.1
Service charges - water revenue	7 710	2 010	26.1%	3 483	45.2%	5 493	71.2%	1 691	33.2%	106.0
Service charges - sanitation revenue	6 885	1 954	28.4%	2 255	32.7%	4 209	61.1%	2 095	32.8%	7.6
Service charges - refuse revenue	6 570	1 852	28.2%	2 130	32.4%	3 982	60.6%	2 009	30.5%	6.1
Service charges - other								-		
Rental of facilities and equipment	4 593	1 010	22.0%	7 264	158.2%	8 274	180.2%	971	84.1%	648.0
Interest earned - external investments	244 11 928	2 299	1.5% 19.3%	472 2 228	193.5% 18.7%	476 4 527	195.0% 38.0%	5 2 000	5.0% 41.3%	8 885.1 11.4
Interest earned - outstanding debtors	11 928	2 299		2 228	18.7%	4 527		2 000	41.3%	11.4
Dividends received	75	3	4.3%	1	.8%	4	5.1%	- 2	23.0%	(74.5
Fines								_		
Licences and permits	28	6	20.0%	6	19.8%	11	39.8%	6	73.9%	(13.0
Agency services Transfers recognised - operational	62 840	27 189	43.3%	18 641	29.7%	45.830	72.9%	10 322	59.6%	80
Other own revenue	3 612	183	5.1%	78	29.7%	260	7.2%	1 149	78.1%	(93.2
Gains on disposal of PPE	3 6 1 2	183	5.1%	/8	2.2%	260	1.2%	1 149	78.1%	(93.2
Gallis oil disposal of PPE					-	-				
Operating Expenditure	125 635	26 765	21.3%	39 305	31.3%	66 070	52.6%	35 029	40.3%	12.2
Employee related costs	66 871	13 874	20.7%	13 406	20.0%	27 280	40.8%	13 400	49.7%	
Remuneration of councillors	4 805	1 134	23.6%	1 119	23.3%	2 253	46.9%	1 092	57.4%	2.
Debt impairment	1 006		-		-	-				
Depreciation and asset impairment	1 984	-	-		-	-		-	-	
Finance charges	634	-	-	-	-	-	-	-	-	
Bulk purchases	17 125	5 926	34.6%	9 004	52.6%	14 931	87.2%	8 282	56.7%	8.
Other Materials	-	49	-		-	49		-	-	
Contracted services	2 900	-	-	1 278	44.1%	1 278	44.1%	1 309	57.1%	(2.3
Transfers and grants		-	-	-	-	-	-	-	-	
Other expenditure	30 311	5 782	19.1%	14 497	47.8%	20 279	66.9%	10 947	30.7%	32.
Loss on disposal of PPE	-	-	-	-	-	-		-	-	
Surplus/(Deficit)	51	18 949		605		19 554		(11 438)		
Transfers recognised - capital			-		-		-		-	
Contributions recognised - capital				-		-				
Contributed assets	_			_	_	_				
Surplus/(Deficit) after capital transfers and contributions	51	18 949		605		19 554		(11 438)		
Taxation										
Surplus/(Deficit) after taxation	51	18 949		605		19 554		(11 438)	-	
Attributable to minorities		10 749		000		17 334		(11 430)		
Surplus/(Deficit) attributable to municipality	51	18 949	-	605	-	19 554		(11 438)	-	
		10 749		605		17 054		(11 438)		
Share of surplus/ (deficit) of associate	-		-		-				-	
Surplus/(Deficit) for the year	51	18 949		605		19 554		(11 438)		

Part 2: Capital Revenue and Expenditure				2016/17				201	5/16	
	Budget	First 0	Quarter	Second	Quarter	Year	o Date	Second	Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	47 530	7 745	16.3%	8 209	17.3%	15 954	33.6%	10 335	29.2%	(20.6%)
National Government	47 530	7 714	16.2%	8 209	17.3%	15 923	33.5%	10 305	29.3%	(20.3%)
Provincial Government	47 330	7714	10.2 /0	0 207	17.570	13 723	33.370	10 303	27.370	(20.370)
District Municipality	_		_	_	_	-	_	_	_	_
Other transfers and grants	_		_	_	_	-	_	_	_	_
Transfers recognised - capital	47 530	7 714	16.2%	8 209	17.3%	15 923	33.5%	10 305	29.3%	(20.3%)
Borrowing	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	31	-	-	-	31	-	30	11.4%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	47 530	7 745	16.3%	8 209	17.3%	15 954	33.6%	10 335	29.2%	(20.6%)
Governance and Administration	-	94	-	-	-	94	-	15	-	(100.0%)
Executive & Council	-	22	-		-	22		8		(100.0%)
Budget & Treasury Office	-	55	-		-	55	-	-	-	-
Corporate Services	-	17	-	-	-	17		7		(100.0%)
Community and Public Safety Community & Social Services	2 421	15	.6%	1 521	62.8%	1 536	63.4%	2 695	91.0%	(43.6%)
Sport And Recreation	2 421	15	.6%	1 521	62.8%	1 536	63.4%	2 695	92.7%	(43.6%)
Public Safety	-	-	-		-	-	-	-	-	-
Housing	-	-	-		-	-	-	-	-	-
Health	-	-	-		-	-	-		-	-
Economic and Environmental Services	5 296		-			-	-	1 430	30.0%	(100.0%)
Planning and Development	1 005 4 291	-	-	-		-		1 430		(100.0%)
Road Transport Environmental Protection	4 291		-	-	-	-		1 430	36.0%	(100.0%)
Trading Services	39 814	7 636	19.2%	6 688	16.8%	14 325	36.0%	6 195	23.2%	8.0%
Electricity	39 8 14 750	757	19.2%	0 088	10.8%	14 325 757	100.9%	1 754	23.2%	(100.0%)
Water	39 064	6 879	17.6%	6 688	17.1%	13 568	34.7%	4 439	17.5%	50.7%
Waste Water Management	5,004	-	-			-		2	43.0%	(100.0%)
Waste Management						-			-	(100.070)
Other							-			-

				2016/17				201	5/16	l
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
R thousands							арргорпацип		арргорпацип	
Cash Flow from Operating Activities Receipts	156 902	47 758	30.4%	37 149	23.7%	84 908	54.1%	37 120	48.8%	.1%
Property rates, penalties and collection charges Service charges	9 594 24 162	2 903 4 910	30.3% 20.3%	2 723 4 784	28.4% 19.8%	5 625 9 695	58.6% 40.1%	2 247 3 864	24.7% 19.7%	21.2% 23.8%
Other revenue Government - operating Government - capital Interest Biddenck	3 648 62 840 47 530 9 129	1 301 27 189 11 455	35.7% 43.3% 24.1%	935 18 641 10 067	25.6% 29.7% 21.2%	2 236 45 830 21 522	61.3% 72.9% 45.3%	6 301 10 322 14 385	308.0% 60.2% 58.5%	(85.2%) 80.6% (30.0%)
Dividents Payments Suppliers and employees Finance charges Transfers and grants	(130 255) (129 621) (634)	(20 758) (20 601) (157)	15.9% 15.9% 24.8%	(27 189) (26 972) (217)	20.9% 20.8% 34.2%	(47 947) (47 573) (375)	36.8% 36.7% 59.1%	(26 400) (26 296) (104)	47.3% 46.7% 123.3%	3.0% 2.6% 108.7%
Net Cash from/(used) Operating Activities	26 647	27 000	101.3%	9 960	37.4%	36 960	138.7%	10 720	51.8%	(7.1%)
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease in non-current debtors Decrease in other non-current receivables	- - -		-				-			
Decrease (increase) in non-current investments Payments Capital assets Net Cash from/(used) Investing Activities	(47 530) (47 530) (47 530)	(7 745) (7 745) (7 745)	16.3% 16.3% 16.3%	(8 209) (8 209) (8 209)	17.3% 17.3% 17.3%	(15 954) (15 954) (15 954)	33.6% 33.6% 33.6%	(10 335) (10 335) (10 335)	29.1% 29.1% 29.1%	(20.6%) (20.6%) (20.6%)
Net Cash from/(used) Investing Activities Cash Flow from Financing Activities	(47 530)	(7 745)	16.3%	(8 209)	17.3%	(15 954)	33.6%	(10 335)	29.1%	(20.6%)
Coast i Town Horiz Halburg Accusines Receipts Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits Payments Repayment of borrowing	(920)	-	-	(102)	11.1%	(102)	11.1% 11.1%	(120)	1.2%	(14.5%)
Net Cash from/(used) Financing Activities	(920)	-	-	(102)	11.1%	(102)	11.1%	(120)	1.2%	(14.5%
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end:	(21 803) (3 225) (25 028)	19 255 16 080 35 335	(88.3%) (498.6%) (141.2%)	1 648 35 335 36 984	(7.6%) (1.095.8%) (147.8%)	20 904 16 080 36 984	(95.9%) (498.6%) (147.8%)	265 18 498 18 763	397.4% (6.6%) (581.9%)	522.09 91.09 97.19

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	(260)	(.7%)	641	1.7%	2 280	5.9%	35 702	93.1%	38 363	20.3%		-	-	
Trade and Other Receivables from Exchange Transactions - Electric	(282)	(7.7%)	233	6.4%	88	2.4%	3 616	98.9%	3 655	1.9%		-	-	
Receivables from Non-exchange Transactions - Property Rates	(695)	(3.3%)	425	2.0%	302	1.4%	20 993	99.8%	21 025	11.1%		-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	(62)	(.2%)	654	1.6%	554	1.4%	38 621	97.1%	39 768	21.1%		-	-	
Receivables from Exchange Transactions - Waste Management	(50)	(.1%)		1.5%	516	1.3%	38 949	97.3%	40 024	21.2%		-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(4)	-	566	5.3%	96	.9%	10 089	93.9%	10 748	5.7%		-	-	-
Interest on Arrear Debtor Accounts	4 977	14.3%	-		-	-	29 858	85.7%	34 835	18.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expent	-	-	-		-	-		-	-	-		-	-	-
Other	(114)	(22.7%)	25	5.0%	20	4.1%	570	113.7%	501	.3%	-	-	-	
Total By Income Source	3 510	1.9%	3 151	1.7%	3 858	2.0%	178 399	94.4%	188 918	100.0%	-	-		-
Debtors Age Analysis By Customer Group														
Organs of State	(234)	(20.9%)	121	10.8%	140	12.5%	1 095	97.6%	1 123	.6%		-	-	-
Commercial	90	1.3%	425	6.3%	193	2.9%	5 991	89.4%	6 698	3.5%		-	-	
Households	3 654	2.1%	2 586	1.5%	3 513	2.0%	166 726	94.5%	176 478	93.4%	-	-	-	-
Other	1	-	19	.4%	12	.3%	4 587	99.3%	4 619	2.4%	-	-	-	-
Total By Customer Group	3 510	1.9%	3 151	1.7%	3 858	2.0%	178 399	94.4%	188 918	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	otal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 102	3.5%	2 200	3.7%	2 463	4.1%	52 596	88.6%	59 361	54.1%
Bulk Water	-	-	-	-	-	-	36 229	100.0%	36 229	33.0%
PAYE deductions	-	-	-	-		-		-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-		-		-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 022	11.3%	635	7.0%	412	4.5%	6 982	77.1%	9 051	8.2%
Auditor-General	11	.2%	620	12.0%	502	9.7%	4 027	78.0%	5 161	4.7%
Other	-	-	-	-	-	-	-	-	-	-
Total	3 135	2.9%	3 455	3.1%	3 377	3.1%	99 834	90.9%	109 801	100.0%

Contact Details		
Municipal Manager	Mr Bruce William Kannemeyer	058 913 8314
Financial Manager	Mr S A Nyapholi	058 913 8300

Source Local Government Database

FREE STATE: MANTSOPA (FS196) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

Parti: Operating Revenue and Experiulture				2016/17				201	5/16	
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	Quarter	İ
	Main appropriation	Actual Expenditure	1st Q as % of Main	Actual Expenditure	2nd Q as % of Main	Actual Expenditure	Total Expenditure as	Actual Expenditure	Total Expenditure as	Q2 of 2015/16 to Q2 of 2016/17
R thousands			appropriation		appropriation		% of main appropriation		% of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	207 999	11 023	5.3%	54 151	26.0%	65 175	31.3%	77 132	52.8%	(29.8%)
Properly rates	13 701	106	.8%	(34)	(.2%)	72	.5%	(8)	93.8%	341.9%
Property rates - penalties and collection charges	13701			(54)	(270)		.570	(0)	70.070	541.77
Service charges - electricity revenue	45 023	3.085	6.9%	7 067	15.7%	10 152	22.5%	56 952	155.2%	(87.6%)
Service charges - water revenue	33 717	2 608	7.7%	7 779	23.1%	10 387	30.8%	10 714	56.9%	(27.4%)
Service charges - sanitation revenue	15 955	1 903	11.9%	5 916	37.1%	7 819	49.0%	2 736	35.8%	116.2%
Service charges - refuse revenue	10 730	1 232	11.5%	3 765	35.1%	4 997	46.6%	1 651	35.8%	128.0%
Service charges - other					-			-		
Rental of facilities and equipment	1 230	96	7.8%	217	17.7%	313	25.5%	186	43.7%	16.6%
Interest earned - external investments	316	4	1.4%	346	109.5%	350	110.9%	46	38.6%	648.4%
Interest earned - outstanding debtors	13 734	1 824	13.3%	5 735	41.8%	7 559	55.0%	3 056	30.3%	87.7%
Dividends received	20				_	-		-		
Fines	1 015				-			4	.9%	(100.0%)
Licences and permits				0	-	0		-		(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	
Transfers recognised - operational	71 511	-	-	23 069	32.3%	23 069	32.3%	-	-	(100.0%)
Other own revenue	1 048	166	15.8%	290	27.7%	456	43.5%	1 794	368.0%	(83.8%)
Gains on disposal of PPE	-	-	-	0	-	0	-	-	-	(100.0%)
Operating Expenditure	206 240	30 529	14.8%	64 332	31.2%	94 861	46.0%	28 475	27.6%	125.9%
Employee related costs	80 256	12 540	15.6%	19 293	24.0%	31 833	39.7%	12 989	42.4%	48.5%
Remuneration of councillors	6 794	863	12.7%	1 484	21.8%	2 347	34.5%	908	34.9%	63.5%
Debt impairment	28 884			14 442	50.0%	14 442	50.0%	-		(100.0%)
Depreciation and asset impairment	3 939	-	-	1 970	50.0%	1 970	50.0%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	39 366	10 665	27.1%	10 415	26.5%	21 080	53.5%	5 377	40.0%	93.7%
Other Materials	6 358	908	14.3%	881	13.9%	1 789	28.1%	654	12.1%	34.8%
Contracted services	3 000	920	30.7%	4 741	158.0%	5 661	188.7%	3 798	168.1%	24.8%
Transfers and grants	1 764	221	12.5%	342	19.4%	563	31.9%	693	9.1%	(50.7%)
Other expenditure	35 880	4 411	12.3%	10 765	30.0%	15 176	42.3%	4 055	22.4%	165.4%
Loss on disposal of PPE		-	-		-	-	-	-	-	-
Surplus/(Deficit)	1 759	(19 506)		(10 181)		(29 687)		48 658		
Transfers recognised - capital	56 668	-	-	6 278	11.1%	6 278	11.1%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-		-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	58 427	(19 506)		(3 904)		(23 409)		48 658		
Taxation	-	-				-				-
Surplus/(Deficit) after taxation	58 427	(19 506)		(3 904)		(23 409)		48 658		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	58 427	(19 506)		(3 904)		(23 409)		48 658		
Share of surplus/ (deficit) of associate	-							-	-	-
Surplus/(Deficit) for the year	58 427	(19 506)		(3 904)		(23 409)		48 658		

				2016/17				201	5/16	
	Budget	First (Quarter	Second	Quarter	Year t	o Date	Second	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
							арргорпалоп		арргорнация	
Capital Revenue and Expenditure										
Source of Finance	58 418	3 978	6.8%	5 233	9.0%	9 211	15.8%	3 866	17.6%	35.4%
National Government	56 668	3 969	7.0%	4 557	8.0%	8 526	15.0%	3 778	35.1%	20.6%
Provincial Government		-	-	-	-	-		-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	56 668	3 969	7.0%	4 557	8.0%	8 526	15.0%	3 778	14.9%	20.6%
Borrowing				.1.				1		
Internally generated funds	1 750	9	.5%	676	38.6%	685	39.1%	88	55.5%	669.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	58 418	3 978	6.8%	5 233	9.0%	9 211	15.8%	3 866	17.6%	35.4%
Governance and Administration	500	9	1.8%	664	132.9%	673	134.7%	88	35.9%	656.3%
Executive & Council	500	-	-	466	93.2%	466	93.2%			(100.0%)
Budget & Treasury Office	-	9	-		-	9		16		(100.0%)
Corporate Services	-	-	-	198	-	198	-	72	37.9%	175.3%
Community and Public Safety Community & Social Services	4 897 909	1 746	35.7%	402	8.2%	2 149	43.9%	1 271	23.7%	(68.3%)
Sport And Recreation	3 988	1 746	43.8%	402	10.1%	2 149	53.9%	1 271		(68.3%)
Public Safety	-	-	-	-	-	-		-		-
Housing	-	-	-	-	-	-		-		-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 661	2 194	17.3%	1 031	8.1%	3 226	25.5%	1 128	35.8%	(8.6%)
Planning and Development Road Transport	12 661	2 194	17.3%	1 031	8.1%	3 226	25.5%	1 128	35.8%	(8.6%)
Environmental Protection	12 001	2 194	17.3%	1 031	8.1%	3 226	25.5%	1 128	35.8%	(8.6%)
Trading Services	40 360	28	.1%	3 135	7.8%	3 163	7.8%	1 379	5.4%	127.3%
Flectricity	2 750	28	.176	3 133	1.876	3 103	7.876	1 3 / 9	5.476	127.376
Water	34 060	28	.1%	3 135	9.2%	3 163	9.3%	428	2.0%	633.1%
Waste Water Management	3 550	20	.170	3 133	7.2.0	3 103	7.370	420	2.070	033.17
Waste Management	3 330				1			951		(100.0%
Other		-	-	_	_	-	_	-	_	-

Cash Flow from Investing Activities Receipts Peccepts Peccepts Peccepts on disposal of PPE Decrease in non-current debtors Decrease in other non-current receivables Decrease (inprease) in non-current investments Payments Capital assets (58 418)	First (Actual Expenditure 57 308 1 735 11 567 8 356 30 295 5 350 5 (50 042) (50 042) 7 266	Duarter 1st Q as % of Main appropriation 24.0% 15.8% 13.9% 367.5% 42.4% 9.4% 9.4% 9.4% 1.1.14.14.14.14.14.14.14.14.14.14.14.14.	Second Actual Expenditure 46 068 2 649 10 513 769 22 165 9 970 1 (38 436) (38 094) (542) 7 632	Ouarter 2nd Q as % of Main appropriation 19.3% 24.2% 12.6% 33.8% 31.0% 17.6% - 20.4% 20.3%	Actual Expenditure 103 376 4 384 22 080 9 125 52 460 15 320 7 (88 478) (88 136)	o Date Total Expenditure as % of main appropriation 43.3% 40.0% 26.5% 27.3% 401.4% 73.4% 27.0% 46.9%	Second Actual Expenditure 60 511 2 299 13 905 1 222 26 882 16 088 115 (48 328) (42 562) (5 397)	Quarter Total Expenditure as % of main appropriation 75.4% 41.3% 36.2% 95.5% 117.4% 78.0% 20.8% 44.9% 49.9%	(24.4%) (37.0%) (17.5%) (38.0%)
Appropriation Activities Cash Flow from Operating Activities Cash Flow from Operating Activities Cash Flow from Operating Activities Cash Flow from Operating Activities Cash Flow from Operating Cash Flow from Capital Cash Flow from Capital Cash Flow from Capital Cash Flow from Capital Cash Flow from Cash Flow from Cash Flow from Cash Flow from Cash Flow from Investing Activities Cash Flow from Investing Activities Cash Flow from Investing Activities Cash Flow from Investing Activities Cash Flow from Investing Activities Cash Flow from Investing Activities Cash Flow from Investing Activities Cash Flow from Investing Activities Cash Flow from Investing Activities Cash Flow from Investing Activities Cash Flow from Investing Activities Cash Flow from Investing Activities Cash Flow from Investing Activities Cash Flow from Investing Activities Cash Flow from Capital Flow from Investing Activities Cash Flow from Capital Flo	57 308 1 735 11 567 8 356 30 295 5 3500 5 (50 042)	Main appropriation 24.0% 15.8% 13.9% 367.5% 42.4% 9.4%	46 068 2 649 10 513 769 22 165 9 970 1 (38 436) (38 094)	Main appropriation 19.3% 24.2% 12.6% 33.8% 31.0% 17.6% 20.4%	103 376 4 384 22 080 9 125 52 460 15 320 7 (88 478) (88 136)	Expenditure as % of main appropriation 43.3% 40.0% 26.5% 401.4% 73.4% 27.0% 47.0%	60 511 2 299 13 905 1 222 26 882 16 088 115 - (48 328) (42 562)	Expenditure as % of main appropriation 75.4% 41.3% 36.2% 95.5% 117.4% 78.0% 20.8% - 53.4%	(23.9%) (23.9%) 15.2% (24.4%) (37.0%) (98.9%) (20.5%)
Cash Flow from Operating Activities 23 858 Recelpts 10 960 Service charges 83 376 Other revenue 2 273 Government - operating 71 511 Government - capital 16 56 668 Interest 14 050 Dividends 20 Payments (188 095) Supplies and employees [188 095) Finance charges - Transfers and gants - Net Cash from/fused) Operating Activities 50 763 Cash Flow from Investing Activities - Receipts - Decrease in onto-current debters - Decrease in onto-current debters - Decrease in concurrent investments (58 418) Capital assets (58 418) Net Cash from/fused) Investing Activities (58 418)	1 735 11 567 8 356 30 295 5 350 5 (50 042) (50 042)	15.8% 13.9% 367.5% 42.4% 9.4% - - 26.6% 26.6%	2 649 10 513 769 22 165 9 970 1 (38 436) (38 094)	24.2% 12.6% 33.8% 31.0% 17.6%	4 384 22 080 9 125 52 460 15 320 7 (88 478) (88 136)	43.3% 40.0% 26.5% 401.4% 73.4% 27.0%	2 299 13 905 1 222 26 882 16 088 115 - (48 328) (42 562)	75.4% 41.3% 36.2% 95.5% 117.4% 78.0% 20.8%	15.2% (24.4%) (37.0%) (17.5%) (38.0%) (98.9%)
Receipts 238 858	1 735 11 567 8 356 30 295 5 350 5 (50 042) (50 042)	15.8% 13.9% 367.5% 42.4% 9.4% - - 26.6% 26.6%	2 649 10 513 769 22 165 9 970 1 (38 436) (38 094)	24.2% 12.6% 33.8% 31.0% 17.6%	4 384 22 080 9 125 52 460 15 320 7 (88 478) (88 136)	40.0% 26.5% 401.4% 73.4% 27.0%	2 299 13 905 1 222 26 882 16 088 115 - (48 328) (42 562)	41.3% 36.2% 95.5% 117.4% 78.0% 20.8%	15.2% (24.4%) (37.0%) (17.5%) (38.0%) (98.9%)
Property rates, penalties and collection charges 10 960	1 735 11 567 8 356 30 295 5 350 5 (50 042) (50 042)	15.8% 13.9% 367.5% 42.4% 9.4% - - 26.6% 26.6%	2 649 10 513 769 22 165 9 970 1 (38 436) (38 094)	24.2% 12.6% 33.8% 31.0% 17.6%	4 384 22 080 9 125 52 460 15 320 7 (88 478) (88 136)	40.0% 26.5% 401.4% 73.4% 27.0%	2 299 13 905 1 222 26 882 16 088 115 - (48 328) (42 562)	41.3% 36.2% 95.5% 117.4% 78.0% 20.8%	15.2% (24.4%) (37.0%) (17.5%) (38.0%) (98.9%)
Service charges	11 567 8 356 30 295 5 350 5 (50 042) (50 042)	13.9% 367.5% 42.4% 9.4% - - - 26.6% -	10 513 769 22 165 9 970 1 - (38 436) (38 094) - (342)	12.6% 33.8% 31.0% 17.6% - - 20.4%	22 080 9 125 52 460 15 320 7 (88 478) (88 136)	26.5% 401.4% 73.4% 27.0% 	13 905 1 222 26 882 16 088 115 - (48 328) (42 562)	36.2% 95.5% 117.4% 78.0% 20.8%	(24.4%) (37.0%) (17.5%) (38.0%) (98.9%)
Government - operating	30 295 5 350 5 - (50 042) (50 042)	42.4% 9.4% - - - - 26.6% - -	22 165 9 970 1 (38 436) (38 094) (342)	31.0% 17.6% - - 20.4%	52 460 15 320 7 (88 478) (88 136)	73.4% 27.0% - - 47.0%	26 882 16 088 115 (48 328) (42 562)	117.4% 78.0% 20.8% - 53.4%	(17.5%) (38.0%) (98.9%) - (20.5%)
Parments	(50 042)	26.6%	(38 094)		(88 136)	47.0%	(42 562)		
Net Cash from/(used) Operating Activities 50 763 Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease in non-current debtors Decrease in other non-current receivables Decrease in from on current investments Payments Capital assets (58 418) Net Cash from/(used) Investing Activities (58 418)	7 266	14.3%							(100.0%)
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease in non-current debtors Decrease in other one-current receivables Decrease in other one-current investments Payments Capital assets (58 418) Net Cash from/(used) Investing Activities (58 418)	7 266	14.3%	7 422		(342)		(369)		(7.5%)
Receipts Proceeds on disposal of PPF Decrease in non-current disbtors Decrease in other non-current receivables Decrease in other non-current investments Payments Capital assets (58 418) Net Cash from/(used) Investing Activities (58 418)			/ 032	15.0%	14 898	29.3%	12 183	154.8%	(37.4%)
Receipts Proceeds on disposal of PPF Decrease in non-current disbtors Decrease in other non-current receivables Decrease in other non-current investments Payments Capital assets (58 418) Net Cash from/(used) Investing Activities (58 418)	l								1
Decrease in other non-current receivables	12 772	-	(618)		12 154	-	(4 262)	-	(85.5%)
Capital assets (58 418) Net Cash from/(used) Investing Activities (58 418)	12 772		(618)	-	12 154		(4 262)		(85.5%)
Net Cash from/(used) Investing Activities (58 418)	(20 209)	34.6%	(7 225)	12.4%	(27 434)	47.0%	(8 505)	26.2%	(15.1%)
	(20 209)	34.6%	(7 225)	12.4%	(27 434)	47.0%	(8 505)	26.2%	(15.1%)
Cash Flow from Financing Activities	(7 437)	12.7%	(7 843)	13.4%	(15 280)	26.2%	(12 767)	147.6%	(38.6%)
Receipts -	_		10		10				(100.0%)
Short term loans -									(100.070)
Borrowing long term/refinancing -	-	-	-	-	-		-		-
Increase (decrease) in consumer deposits -	-	-	10	-	10		-	-	(100.0%)
Payments - Repayment of borrowing -	-	-			-	-	-		
Net Cash from/(used) Financing Activities -	-	-	10		10	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held (7 655) Cash/cash equivalents at the year begin: 5	(171)	2.2% 12 443.6%	(201) 451	2.6% 9.024.9%	(372) 622	4.9% 12 443.6%	(584) 3 880	(25 959.7%) (1 499.4%)	(65.6%) (88.4%)
Cash/cash equivalents at the year end: (7 650)	622				250	(3.3%)	3 296	(41 272.2%)	(92.4%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb		Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 435	4.1%	3 332	3.9%	3 618	4.3%	74 199	87.7%	84 583	28.6%		-		
Trade and Other Receivables from Exchange Transactions - Electric	2 553	10.0%	1 974	7.7%	1 756	6.9%	19 212	75.4%	25 496	8.6%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	1 116	4.1%	807	3.0%	662	2.5%	24 317	90.4%	26 901	9.1%		-	-	
Receivables from Exchange Transactions - Waste Water Manageme	2 916	3.3%	2 625	3.0%	2 495	2.8%	80 232	90.9%	88 268	29.8%		-	-	
Receivables from Exchange Transactions - Waste Management	1 867	3.0%	1 684	2.7%	1 592	2.5%	57 709	91.8%	62 851	21.2%		-	-	
Receivables from Exchange Transactions - Property Rental Debtors	48	1.5%	44	1.4%	41	1.3%	3 061	95.8%	3 194	1.1%		-	-	
Interest on Arrear Debtor Accounts		-	-		-	-		-	-			-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expend		-	-		-	-		-	-			-	-	
Other	77	1.7%	54	1.2%	51	1.1%	4 396	96.0%	4 578	1.5%	-	-	-	
Total By Income Source	12 013	4.1%	10 519	3.6%	10 214	3.5%	263 126	88.9%	295 871	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	741	5.8%	777	6.1%	795	6.3%	10 398	81.8%	12 710	4.3%		-		
Commercial	1 115	7.3%	940	6.1%	659	4.3%	12 665	82.4%	15 379	5.2%	-	-	-	
Households	10 156	3.8%	8 802	3.3%	8 760	3.3%	240 043	89.6%	267 761	90.5%	-	-	-	
Other	0	1.5%	0	1.3%	0	1.3%	20	96.0%	21	-	-	-		
otal By Customer Group	12 013	4.1%	10 519	3.6%	10 214	3.5%	263 126	88.9%	295 871	100.0%				

Part 5: Creditor Age Analysis

-	0 - 30 Days		31 - 60 Days		61 - 9	Days	Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	4 321	4.4%	4 445	4.5%	89 429	91.1%	98 196	90.1%
Bulk Water	-	-	52	9.2%	42	7.6%	466	83.2%	560	.5%
PAYE deductions	809	100.0%	-	-				-	809	.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	269	100.0%	-	-				-	269	.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(6)	39.7%	35	(239.9%)	2	(15.6%)	(46)	315.8%	(15)	-
Auditor-General	2 307	100.0%	-	-			0	-	2 307	2.1%
Other	71	1.0%	28	.4%	328	4.8%	6 454	93.8%	6 881	6.3%
Total	3 451	3.2%	4 436	4.1%	4 818	4.4%	96 304	88.3%	109 008	100.0%

Mr S M Selepe	051 924 0654
Mr A M Makoae	051 924 0654

Source Local Government Database

FREE STATE: THABO MOFUTSANYANA (DC19) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

				201	5/16				
Budget	First 0	Quarter	Second	Quarter	Year t	to Date	Second	Quarter	İ
Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/1
107 116	43 804	40.9%	35 078	32.7%	78 882	73.6%	33 318	72.7%	5.39
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
1		-	-		-			-	
1 215	423	34.8%	247	20.3%	669			27.2%	(12.99
- 1	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-			-
-	-	-	-	-	-	-	-	-	-
-	-	-	-		-	-	-	-	-
-	-	-	-	-	-	-			-
			34 830	34.0%					5.5
3 500	17	.5%	1		18	.5%	28	3.2%	(96.0
-	-	-	-	-	-	-	-	-	-
104 704	26 937	25.7%	27 418	26.2%	54 355	51.9%	28 965	54.3%	(5.3%
53 175	13 461	25.3%	14 665	27.6%	28 126	52.9%	12 233	51.2%	19.9
9 252	2 445	26.4%	2 476	26.8%	4 922	53.2%	2 487	53.7%	(.45
	-				-				
3 272	-	-	-	-	-	-	-	-	-
75	20	26.5%	24	32.6%	44	59.1%	19	56.7%	28.7
-	-	-	-	-	-	-	-	-	-
1 625	355	21.9%	173	10.6%	528	32.5%	191	40.0%	(9.7
400	-	-	-	-	-	-	347	34.8%	(100.09
-	140	-	295	-	435	-	168	-	75.8
36 904	10 516	28.5%	9 785	26.5%	20 300	55.0%	13 520	50.3%	(27.69
-		-		-			-	-	
2 412	16 867		7 660		24 527		4 354		
-	-	-		-	-	-	-	-	
-			-	-	-				
_								_	_
2 412	16 867		7 660		24 527		4 354		
2 412	16 867		7 660		24 527		4 354		
1				-			-	-	
2 412	16 867		7 660		24 527				
	10 007				2.02,		1001		
							_		-
	107 116	Main Actual appropriation Expenditure 107 116 43 804	Main appropriation	Main appropriation	Budget	Budget	Budget	Budget	Budget

Part 2: Capital Revenue and Expenditure				2016/17				201	5/16	
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	2 412	221	9.2%	1 246	51.6%	1 467	60.8%	1 210	56.3%	3.0%
National Government	2 412	221	9.2%	1 246	51.6%	1 467	60.8%	1 210	30.376	3.0%
Provincial Government	2 412	221	7.2 /0	1 240	31.0%	1 407	00.070	1 210	-	3.076
District Municipality					-	-		-	-	-
Other transfers and grants	-		-			-			-	
Transfers recognised - capital	2 412	221	9.2%	1 246	51.6%	1 467	60.8%	1 210	-	3.0%
Borrowing	2 4 12	221	7.270	1 240	31.0%	1 407	00.070	1 2 10		3.076
Internally generated funds										
Public contributions and donations										
	-		-		-		-		-	-
Capital Expenditure Standard Classification	2 412	221	9.2%	1 246	51.6%	1 467	60.8%	1 210	56.3%	3.0%
Governance and Administration	300	221	73.7%	1 235	411.6%	1 456	485.2%	-	3.4%	(100.0%)
Executive & Council	100	217	217.4%	1 204	1 204.0%	1 421	1 421.3%	-	-	(100.0%)
Budget & Treasury Office	100	4	3.6%		-	4	3.6%	-	6.5%	-
Corporate Services	100	-	-	31	30.8%	31	30.8%	-	-	(100.0%)
Community and Public Safety Community & Social Services	1 712 1 712	-	-	-	-	-	-	1 210 1 210	83.8% 83.8%	(100.0%) (100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-		-	-	-
Housing	-	-	-	-	-	-		-	-	-
Health	-	-	-		-	-				-
Economic and Environmental Services	400	-	-	11	2.7%	11	2.7%	-	-	(100.0%)
Planning and Development	400	-	-	11	2.7%	11	2.7%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-		-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-		-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-		-	-	-		-	-
Other	-	-	-	-	-	-	-	-	-	-

				2016/17				201	5/16	l
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2015/16 to Q2 of 2016/1
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	107 116	45 201	42.2%	35 234	32.9%	80 435	75.1%	33 376	72.8%	5.6%
Property rates, penalties and collection charges Service charges	-	-		-	-	-	-	-	-	
Other revenue Government - operating	3 451 102 401	1 430 43 348	41.4% 42.3%	181 34 806	5.2% 34.0%	1 611 78 154	46.7% 76.3%	86 33 007	5.2% 76.3%	110.7% 5.5%
Government - capital Interest	1 264	423	33.4%	. 247	19.5%	669	53.0%	283	27.2%	(12.9%
Dividends Payments	(104 704)	(27 645)	26.4%	(29 463)	28.1%	(57 108)	54.5%	(29 943)	56.4%	(1.6%
Suppliers and employees	(104 629)	(27 466)	26.3%	(29 104)	27.8%	(56 570)	54.1%	(29 733)	51.8%	(2.1%
Finance charges Transfers and grants	(75)	(20) (160)	26.5%	(23)	30.3%	(43) (496)	56.8%	(19) (191)	56.7%	19.79 75.89
Net Cash from/(used) Operating Activities	2 412	17 556	727.8%	5 770	239.2%	23 326	967.1%	3 433	864.1%	68.1%
Cash Flow from Investing Activities										
Receipts										
Proceeds on disposal of PPE		-	-	-		-	-	-	-	
Decrease in non-current debtors			-		-	-		_	_	
Decrease in other non-current receivables	-		· ·		-	-	-			
Decrease (increase) in non-current investments		_	-		-	-		_	_	
Payments	(2 412)							(1 316)	61.3%	(100.0%
Capital assets	(2 412)	· ·		_	-	-	-	(1 316)	61.3%	(100.0%
Net Cash from/(used) Investing Activities	(2 412)	-		-			-	(1 316)	61.3%	(100.0%
Cash Flow from Financing Activities										
Receipts										
Short term loans										
Borrowing long term/refinancing					_	_				_
Increase (decrease) in consumer deposits					-	-				
Payments	-		_	_	_	_				_
Repayment of borrowing				-	-	_				
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	(0)	17 556	**********	5 770	**********	23 326	**********	2 117		172.6%
Cash/cash equivalents at the year begin:	(0)	738		18 294		738		22 061		(17.1%
	(0)		(457 045 050 00)		((04 (04 (00 00))		((04 (04 (00 00))		1	
Cash/cash equivalents at the year end:	(0)	18 294	(457 345 950.0%)	24 064	(601 604 600.0%)	24 064	(601 604 600.0%)	24 178	-	(.5%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb		Impairment -l Council	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-		-	-	-	-	-	-		-	-	
Receivables from Exchange Transactions - Waste Water Manageme	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-		-	-	-	-	-	-		-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-		-	-	-	-	-	-		-	-	
Interest on Arrear Debtor Accounts	-	-	-	-	-	-		-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-		-	-	-	-	-	-		-	-	
Other	-	-	-	-	2 871	100.0%	-	-	2 871	100.0%	95 142	3 314.2%	2 471	86.0%
Total By Income Source	-	-	-	-	2 871	100.0%	-	-	2 871	100.0%	95 142	3 314.2%	2 471	86.0%
Debtors Age Analysis By Customer Group														
Organs of State	-				-		-		-			-		
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-		2 871	100.0%	-	-	2 871	100.0%	95 142	3 314.2%	2 471	86.0%
Total By Customer Group					2 871	100.0%			2 871	100.0%	95 142	3 314.2%	2 471	86.0%

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over	0 Days	To	otal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	885	100.0%	-	-	-	-	-	-	885	9.0%
VAT (output less input)		-	-			-			-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments		-	-			-			-	-
Trade Creditors	242	2.7%	2 480	28.1%	6 095	69.1%	-	-	8 818	90.1%
Auditor-General		-	-			-			-	-
Other	81	100.0%	-	-	-	-	-	-	81	.8%
Total	1 208	12.4%	2 480	25.3%	6 095	62.3%		-	9 784	100.0%

Contact Details		
Municipal Manager	Ms Takatso P M Lebenya	058 718 1000
Financial Manager	Mr H I Lebusa	058 718 1000

Source Local Government Database

FREE STATE: MOQHAKA (FS201) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

Tarti. Operating Revenue and Experiunture				2016/17				201	5/16	
	Budget	First (Quarter	Second	Quarter	Year t	o Date	Second	Quarter	†
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/1
Operating Revenue and Expenditure										
Operating Revenue	736 572	200 548	27.2%	184 996	25.1%	385 544	52.3%	116 571	39.4%	58.79
Property rates	65 709	16 975	25.8%	12 210	18.6%	29 186	44.4%	11 635	44.3%	4.9
Property rates - penalties and collection charges										
Service charges - electricity revenue	310 081	71 152	22.9%	64 708	20.9%	135 859	43.8%	60 238	45.7%	7.4
Service charges - water revenue	95 884	16 633	17.3%	23 950	25.0%	40 583	42.3%	22 948	46.9%	4.4
Service charges - sanitation revenue	33 710	10 569	31.4%	10 564	31.3%	21 133	62.7%	6 893	53.1%	53.
Service charges - refuse revenue	27 801	7 118	25.6%	7 111	25.6%	14 229	51.2%	5 539	50.4%	28.
Service charges - other	-									-
Rental of facilities and equipment	8 3 3 7	67	.8%	4 556	54.6%	4 623	55.5%	2 148	71.7%	112.
Interest earned - external investments	872	314	36.1%	256	29.4%	571	65.4%			(100.0
Interest earned - outstanding debtors	16 112	4 593	28.5%	4 787	29.7%	9 380	58.2%	3 723	172.3%	28
Dividends received										-
Fines	4 719	162	3.4%	131	2.8%	293	6.2%	149	44.9%	(11.7
Licences and permits										(****
Agency services	_			_				_		
Transfers recognised - operational	160 968	70 799	44.0%	52 840	32.8%	123 639	76.8%	105	13.6%	50 063
Other own revenue	12 380	2 166	17.5%	3 883	31.4%	6 049	48.9%	3 194	61.3%	21
Gains on disposal of PPE	-	-	-		-		-	-	-	
Operating Expenditure	720 108	123 264	17.1%	125 544	17.4%	248 808	34.6%	148 070	42.2%	(15.2
Employee related costs	214 458	49 916	23.3%	60 313	28.1%	110 229	51.4%	49 992	48.3%	20.
Remuneration of councillors	18 543	3 931	21.2%	4 103	22.1%	8 033	43.3%	4 326	49.9%	(5.1
Debt impairment	5 898					-		-		
Depreciation and asset impairment	8 712			-				_		
Finance charges	2 699	539	20.0%	524	19.4%	1 063	39.4%			(100.)
Bulk purchases	234 531	28 661	12.2%	927	.4%	29 588	12.6%	43 964	44.7%	(97.
Other Materials	-	10 245		14 921		25 166		17 033		(12.
Contracted services	29 774	4 880	16.4%	7 869	26.4%	12 749	42.8%	6 654	46.0%	18
Transfers and grants	-	-	-		-		-	-	-	
Other expenditure	205 492	25 092	12.2%	36 888	18.0%	61 980	30.2%	26 100	27.2%	41
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	16 464	77 284		59 452		136 737		(31 499)		
Transfers recognised - capital	-	-		-		-			-	
Contributions recognised - capital					-					
Contributed assets	_	_							_	
Surplus/(Deficit) after capital transfers and contributions	16 464	77 284		59 452		136 737		(31 499)		
Taxation	-	-	-							
Surplus/(Deficit) after taxation	16 464	77 284		59 452		136 737		(31 499)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	16 464	77 284		59 452		136 737		(31 499)		
Share of surplus/ (deficit) of associate	-	-	-		-	-	-	-	-	
Surplus/(Deficit) for the year	16 464	77 284		59 452		136 737		(31 499)		

Part 2: Capital Revenue and Expenditure				2016/17				201	5/16	
	Budget	First 0	Quarter	Second	Quarter	Year	o Date	Second	Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	102 688	10 535	10.3%	20 290	19.8%	30 825	30.0%	52 803	66.3%	(61.6%)
National Government	86 349	4 371	5.1%	16 165	18.7%	20 536	23.8%	29 520	38.9%	(45.2%)
Provincial Government			5.170	-	- 10.770	20 000	-	2,020	-	(10.2.10)
District Municipality	-	-	-	-		_		-	_	
Other transfers and grants	-	-	-	-		_		-	_	
Transfers recognised - capital	86 349	4 371	5.1%	16 165	18.7%	20 536	23.8%	29 520	38.9%	(45.2%)
Borrowing	-	-	-	-	-	-	-	-	-	
Internally generated funds	16 339	6 164	37.7%	4 125	25.2%	10 289	63.0%	23 283	3 629.3%	(82.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	102 688	10 535	10.3%	20 290	19.8%	30 825	30.0%	52 803	66.3%	(61.6%)
Governance and Administration	1 058	90	8.5%	376	35.5%	465	44.0%	1 313	221.9%	(71.4%)
Executive & Council	145	8	5.4%	10	7.0%	18	12.4%	35		(71.0%)
Budget & Treasury Office	308	24	7.7%	4	1.4%	28	9.1%	-	.3%	(100.0%)
Corporate Services	605	58	9.6%	361	59.7%	419	69.3%	1 278	-	(71.7%)
Community and Public Safety	6 487	184	2.8%	132	2.0%	316	4.9%	3 933	123.2%	(96.6%)
Community & Social Services	5 745	31	.5%	17	.3%	49	.8%	170	-	(89.7%)
Sport And Recreation	742	95	12.8%	71	9.5%	166	22.4%	2 933	91.2%	(97.6%)
Public Safety	-	58	-	44	-	101		830	-	(94.8%)
Housing Health	-	-	-		-	-		-	-	-
Fonomic and Environmental Services	29 144	4 579	15.7%	9 037	31.0%	13 616	46.7%	8 100	56.8%	11.6%
Planning and Development	29 144	4 5 / 9	15./76	9 037	31.0%	13 010	40.7%	8 100	30.8%	(100.0%)
Road Transport	28 778	4 579	15.9%	9 037	31.4%	13 616	47.3%	8 054	56.6%	12.2%
Environmental Protection	20770	4377	-			-	47.570		-	-
Trading Services	63 926	5 683	8.9%	10 746	16.8%	16 428	25.7%	39 457	64.5%	(72.8%)
Electricity	8 084	982	12.1%	1 494	18.5%	2 476	30.6%	7 923	81.0%	(81.1%)
Water	47 722	3 238	6.8%	5 594	11.7%	8 832	18.5%	16 235	84.8%	(65.5%)
Waste Water Management	8 104	1 295	16.0%	3 533	43.6%	4 828	59.6%	14 599	54.4%	(75.8%)
Waste Management	16	168	1 049.4%	125	779.3%	293	1 828.7%	701	13.0%	(82.2%)
Other	2 073	-	-	-	-	-	-	-	-	-

				2016/17				201	5/16	l
	Budget	First 0	Quarter	Second	d Quarter	Year	to Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2015/16 to Q2 of 2016/1
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	743 987	190 786	25.6%	187 258	25.2%	378 044	50.8%	185 641	53.1%	.9%
Property rates, penalties and collection charges Service charges	65 709 397 354	12 553 80 507	19.1% 20.3%	11 055 78 153	16.8% 19.7%	23 607 158 661	35.9% 39.9%	9 524 75 601	36.5% 39.4%	16.19 3.49
Other revenue Government - operating	19 039 160 968	11 882 68 945	62.4% 42.8%	28 605 55 546	150.2% 34.5%	40 487 124 491	212.7% 77.3%	20 956 53 694	166.0% 83.0%	36.59 3.49
Government - capital Interest	86 349 14 567	16 542 357	19.2% 2.5%	13 588 311	15.7% 2.1%	30 130 668	34.9% 4.6%	25 544 321	56.9% 12.1%	(46.8% (3.3%
Dividends Payments Suppliers and employees	(662 240) (659 541)	(184 733) (184 733)	27.9% 28.0%	(146 182) (146 182)	22.1% 22.2%	(330 916) (330 916)		(169 960) (169 960)	60.6% 60.9%	(14.0% (14.0%
Finance charges Transfers and grants	(2 699)	-	-	-	-	-		-	-	-
Net Cash from/(used) Operating Activities	81 747	6 053	7.4%	41 076	50.2%	47 129	57.7%	15 681	6.7%	161.99
Cash Flow from Investing Activities										
Receipts								24 000		(100.0%
Proceeds on disposal of PPE							1	24 000		(100.0%
Decrease in non-current debtors							_			
Decrease in other non-current receivables					-	-				
Decrease (increase) in non-current investments					-	-	-	24 000		(100.09
Payments	(102 688)	(5 268)	5.1%	(25 557)	24.9%	(30 825)	30.0%	(20 840)	31.8%	22.69
Capital assets	(102 688)	(5 268)	5.1%	(25 557)	24.9%	(30 825)	30.0%	(20 840)	31.8%	22.69
Net Cash from/(used) Investing Activities	(102 688)	(5 268)	5.1%	(25 557)	24.9%	(30 825)	30.0%	3 160	(28.8%)	(908.9%
Cash Flow from Financing Activities										
Receipts										
Short term loans										
Borrowing long term/refinancing					-	-				
Increase (decrease) in consumer deposits										
Payments	(3 200)								668.5%	
Repayment of borrowing	(3 200)						1		668.5%	
Net Cash from/(used) Financing Activities	(3 200)	-	-	-		-		-	668.5%	-
, , ,	(24.141)	784	(2.20/)	15 519	((4.20/)	16 304	(67.5%)	18 841	(E24 E0/)	(17.40)
Net Increase/(Decrease) in cash held	(24 141)		(3.2%)		(64.3%)				(524.5%)	(17.6%
Cash/cash equivalents at the year begin:	30 560	5 063	16.6%	5 848	19.1%	5 063	16.6%	12 426	172.9%	(52.9%
Cash/cash equivalents at the year end:	6 419	5 848	91.1%	21 367	332.9%	21 367	332.9%	31 267	408.3%	(31.79

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb		Impairment -l Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 439	4.1%	4 656	2.3%	4 404	2.2%	186 027	91.4%	203 526	45.5%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electric	14 195	32.8%	1 968	4.6%	1 467	3.4%	25 605	59.2%	43 235	9.7%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	3 613	11.2%	1 157	3.6%	807	2.5%	26 597	82.7%	32 173	7.2%	-	-		
Receivables from Exchange Transactions - Waste Water Manageme	2 595	5.1%	1 695	3.3%	1 493	2.9%	45 505	88.7%	51 289	11.5%		-	-	
Receivables from Exchange Transactions - Waste Management	1 757	4.9%	1 126	3.1%	1 001	2.8%	31 857	89.1%	35 741	8.0%	-	-		
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-		-	-	-	-	-	-		-	-	
Interest on Arrear Debtor Accounts	1 623	2.6%	1 601	2.6%	1 575	2.5%	57 950	92.4%	62 749	14.0%	-	-		
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-		-	-	-	-	-		-	-		
Other	3 735	19.7%	513	2.7%	974	5.1%	13 786	72.5%	19 008	4.2%	-	-	-	
Total By Income Source	35 958	8.0%	12 715	2.8%	11 722	2.6%	387 326	86.5%	447 720	100.0%	-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	5 369	27.7%	1 661	8.6%	1 589	8.2%	10 743	55.5%	19 361	4.3%		-		
Commercial	13 172	47.7%	1 300	4.7%	737	2.7%	12 421	45.0%	27 630	6.2%	-	-	-	
Households	10 570	4.8%	6 989	3.2%	5 914	2.7%	195 913	89.3%	219 386	49.0%	-	-	-	
Other	6 847	3.8%	2 764	1.5%	3 483	1.9%	168 249	92.8%	181 343	40.5%	-	-	-	
Total By Customer Group	35 958	8.0%	12 715	2.8%	11 722	2.6%	387 326	86.5%	447 720	100.0%				

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days		61 - 9	0 Days	Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	18 861	13.5%	19 598	14.0%	18 598	13.3%	82 562	59.1%	139 619	77.3%
Bulk Water	-	-	-	-	-	-		-	-	-
PAYE deductions	-	-	-	-		-		-	-	
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-		-		-	-	
Loan repayments	1 600	100.0%	-	-	-	-	-	-	1 600	.9%
Trade Creditors	4 022	53.3%	1 519	20.1%	940	12.5%	1 060	14.1%	7 542	4.2%
Auditor-General	655	19.0%	2 788	81.0%		-		-	3 443	1.9%
Other	5 502	19.4%	688	2.4%	3 027	10.7%	19 113	67.5%	28 331	15.7%
Total	30 640	17.0%	24 593	13.6%	22 566	12.5%	102 736	56.9%	180 535	100.0%

viui iicipai managei	
inancial Manager	

Contact Details		
Municipal Manager	Mr Mncedisi Simon Mqwathi	056 216 9378
Financial Manager	Mr TR Marumo	056 216 9140

Source Local Government Database

FREE STATE: NGWATHE (FS203) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

Tarti. Operating revenue and Experiantice				2016/17				201	15/16	
	Budget	First 0	Quarter	Second	Quarter	Year t	o Date	Second	1 Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Operating Revenue and Expenditure										
Operating Revenue	612 959	177 800	29.0%	147 718	24.1%	325 518	53.1%	132 930	44.4%	11.1%
Properly rates	66 390	18 962	28.6%	17 541	26.4%	36 503	55.0%	16 249	59.7%	8.0%
Property rates Property rates - penalties and collection charges	85 825	10 902	20.0%	17 541	20.4%	30 303	33.0%	10 249	39.7%	0.070
Service charges - electricity revenue	175 544	43 344	24.7%	32 460	18.5%	75 803	43.2%	33 189	27.6%	(2.2%)
Service charges - water revenue	33 630	17 514	52.1%	16 090	47.8%	33 604	99.9%	2 661	(83.3%)	504.8%
Service charges - sanitation revenue	32 692	9 873	30.2%	9 843	30.1%	19 716	60.3%	8 915	42.8%	10.4%
Service charges - refuse revenue	29 479	9 204	31.2%	9 105	30.9%	18 309	62.1%	8 595	46.2%	5.9%
Service charges - other	_				-				-	
Rental of facilities and equipment	3 500	457	13.1%	412	11.8%	870	24.8%	420	25.2%	(1.7%)
Interest earned - external investments	2 000	728	36.4%	407	20.3%	1 135	56.7%	(144)	14.8%	(382.7%)
Interest earned - outstanding debtors	10 000	10 122	101.2%	8 760	87.6%	18 882	188.8%	8 5 3 1	51.3%	2.7%
Dividends received	8	-	-		-	-			25.1%	-
Fines	1 200	175	14.5%	431	35.9%	605	50.4%	200	10.5%	115.8%
Licences and permits	1	-	-		-	-		-	-	-
Agency services	-	-	-		-	-			-	-
Transfers recognised - operational	161 827	67 075	41.4%	52 281	32.3%	119 356	73.8%	53 621	91.4%	(2.5%)
Other own revenue	10 865	346	3.2%	388	3.6%	735	6.8%	696	15.1%	(44.2%)
Gains on disposal of PPE	-	-	-	-	-	-			-	-
Operating Expenditure	738 411	208 932	28.3%	122 395	16.6%	331 327	44.9%	122 805	29.7%	(.3%)
Employee related costs	159 559	47 579	29.8%	45 780	28.7%	93 358	58.5%	45 970	58.4%	(.4%)
Remuneration of councillors	11 500	2 773	24.1%	2 590	22.5%	5 363	46.6%	2 546	46.8%	1.7%
Debt impairment	86 512	-	-		-				-	-
Depreciation and asset impairment	90 000	208	.2%	6 016	6.7%	6 224	6.9%	6 202	6.5%	(3.0%)
Finance charges	72 000	66	.1%	87	.1%	153	.2%	146	25.6%	(40.3%)
Bulk purchases	204 667	10 708	5.2%	26 054	12.7%	36 763	18.0%	36 387	18.2%	(28.4%)
Other Materials	12 000	4 520	37.7%	1 484	12.4%	6 005	50.0%	3 762	47.4%	(60.5%)
Contracted services	26 045	8 111	31.1%	6 381	24.5%	14 492	55.6%	345	5.4%	1 747.9%
Transfers and grants	76 127	134 966	177.3%	34 003	44.7%	168 969	222.0%	27 448	104.2%	23.9%
Other expenditure Loss on disposal of PPE	76 127	134 966	177.3%	34 003	44.7%	108 909	222.0%	2/ 448	104.2%	23.9%
'			-		-		-		-	-
Surplus/(Deficit)	(125 451)	(31 132)		25 323		(5 809)		10 125		
Transfers recognised - capital	64 920	4 118	6.3%	9 697	14.9%	13 815	21.3%	8 350	24.5%	16.1%
Contributions recognised - capital	-	-	-		-	-			-	-
Contributed assets	-	-	-		-		-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(60 531)	(27 015)		35 020		8 006		18 476		
Taxation	-	-	-		-			-	-	-
Surplus/(Deficit) after taxation	(60 531)	(27 015)		35 020		8 006		18 476		
Attributable to minorities	-	-	-		-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(60 531)	(27 015)		35 020		8 006		18 476		
Share of surplus/ (deficit) of associate			-		-	-		-	-	-
Surplus/(Deficit) for the year	(60 531)	(27 015)		35 020		8 006		18 476		
Surplus (Delicity for the Jean	(00 331)	(27 013)		33 020		0 000		10 4/0		

Part 2. Capital Revenue and Expenditure	2016/17							201	5/16	
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
	(4.000	11.000	10.40/	27 027	44 (0)	20.050	(0.00/	12 220	(0.00/	100 (0)
Source of Finance	64 920	11 932	18.4%	27 027	41.6%	38 959	60.0%	13 339	60.0%	102.6%
National Government	64 920	11 932	18.4%	2/ 02/	41.6%	38 959	60.0%	13 339	49.0%	102.6%
Provincial Government	-	-	-	-	-		-	-		-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	64 920	11 932	18.4%	27 027	41.6%	38 959	60.0%	13 339	49.0%	102.6%
Transfers recognised - capital Borrowing	64 920	11 932	18.4%	2/ 02/	41.6%	38 959	60.0%	13 339	49.0%	102.6%
Internally generated funds		-	-	-	-	-	-		-	-
Public contributions and donations		-	-							
		-	-							
Capital Expenditure Standard Classification	64 920	11 932	18.4%	27 027	41.6%	38 959	60.0%	13 339	60.0%	102.6%
Governance and Administration		332	-	518	-	851	-	31	-	1 594.1%
Executive & Council	-	-	-		-	-		-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	332	-	518	-	851	-	31		1 594.1%
Community and Public Safety Community & Social Services	1 939 53	327	16.9%	1 606 785	82.8% 1 477.6%	1 933 785	99.7% 1 477.6%			(100.0%) (100.0%)
Sport And Recreation	1 886	327	17.4%	820	43.5%	1 148	60.9%	-		(100.0%)
Public Safety	-	-	-		-	-		-	-	-
Housing	-	-	-		-	-		-	-	-
Health	-	-	-		-	-	-	-		-
Economic and Environmental Services	4 346	-	-	7 861	180.9%	7 861	180.9%	291	4.3%	2 603.3%
Planning and Development		-	-	-	400.00/	70/4	100.00	-	4 207	2 (02 20)
Road Transport	4 346	-	-	7 861	180.9%	7 861	180.9%	291	4.3%	2 603.3%
Environmental Protection			-		-					-
Trading Services	56 526 15 282	11 272 6 823	19.9% 44.6%	17 043 3 047	30.2% 19.9%	28 315 9 870	50.1% 64.6%	13 018 297	247.7% 155.2%	30.9% 925.6%
Electricity Water	15 282 39 140	6 823	44.6%	9 127	19.9%	9 127	64.6% 23.3%	5 890	155.2% 266.3%	925.6% 55.0%
Wasle Water Management	39 140	348	42.7%	9 127	23.3%	348	42.7%	477	75.7%	(100.0%)
Waste Water management	1 288	4 101	318.3%	4 869	377.9%	8 970	696.3%	6 354	75.7%	(23.4%)
Other	2 109	4 101	310.370	4 007	377.770	0 770	070.370	0 334		(23.470)
Otner	2 109	-	-	-		-	-		-	-

				2016/17				201	5/16	
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Date Second		Ī
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	% of main	Q2 of 2015/16 to Q2 of 2016/1
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	583 533	146 544	25.1%	150 673	25.8%	297 216	50.9%	131 642	66.6%	14.5%
Property rates, penalties and collection charges Service charges	59 460 277 054	8 570 41 747	14.4% 15.1%	11 717 41 453	19.7% 15.0%	20 287 83 201	34.1% 30.0%	9 100 42 234	42.5% 40.8%	28.89
Other revenue	15 264	12 242	80.2%	12 514	82.0%	24 757	162.2%	21 024	243.8%	(40.5%
Government - operating	161 827	67 763	41.9%	52 112	32.2%	119 875	74.1%	53 349	92.5%	(40.5%)
Government - capital	64 920	15 463	23.8%	31 531	48.6%	46 994	72.4%	4 853	70.3%	549.8%
Interest	5 000	758	15.2%	1 345	26.9%	2 103	42.1%	1 082	56.4%	24.3%
Dividends	8				-			-		-
Payments	(493 296)	(123 448)	25.0%	(123 217)	25.0%	(246 665)	50.0%	(104 047)	47.6%	18.49
Suppliers and employees	(463 296)	(123 381)	26.6%	(123 130)	26.6%	(246 511)	53.2%	(104 003)	51.8%	18.4%
Finance charges	(30 000)	(66)	.2%	(87)	.3%	(153)	.5%	(45)	19.6%	94.7%
Transfers and grants	-	-	-			-			-	-
Net Cash from/(used) Operating Activities	90 237	23 096	25.6%	27 456	30.4%	50 552	56.0%	27 595	(195.5%)	(.5%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-		-	-	-	-	-	-
Decrease in non-current debtors	-		-		-	-				-
Decrease in other non-current receivables	-	-	-		-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-		-	-	-	-	-	-
Payments	(64 920)	(3 637)	5.6%	(27 022)	41.6%	(30 660)	47.2%	(12 586)	39.6%	114.7%
Capital assets	(64 920)	(3 637)	5.6%	(27 022)	41.6%	(30 660)	47.2%	(12 586)	39.6%	114.7%
Net Cash from/(used) Investing Activities	(64 920)	(3 637)	5.6%	(27 022)	41.6%	(30 660)	47.2%	(12 586)	59.1%	114.7%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-		-		-	-				-
Increase (decrease) in consumer deposits	-	-	-		-	-	-	-	-	-
Payments	(2 880)	(800)	27.8%	(800)	27.8%	(1 600)	55.6%	(800)	72.7%	-
Repayment of borrowing	(2 880)	(800)	27.8%	(800)	27.8%	(1 600)	55.6%	(800)	72.7%	-
Net Cash from/(used) Financing Activities	(2 880)	(800)	27.8%	(800)	27.8%	(1 600)	55.6%	(800)	72.7%	
Net Increase/(Decrease) in cash held	22 437	18 659	83.2%	(367)	(1.6%)	18 292	81.5%	14 209	(45.5%)	(102.6%)
Cash/cash equivalents at the year begin:	5 000	12 399	248.0%	31 058	621.2%	12 399	248.0%	35 281	24.2%	(12.0%
Cash/cash equivalents at the year end:	27 437	31 058	113.2%	30 691	111.9%	30 691	111.9%	49 490	(91.5%)	(38.0%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb		Impairment -l Council	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	13 210	9.3%	5 035	3.5%	124 079	87.2%			142 324	25.4%	-		-	
Trade and Other Receivables from Exchange Transactions - Electric	19 970	22.1%	4 590	5.1%	65 665	72.8%	-	-	90 225	16.1%		-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 506	9.8%	2 859	3.3%	75 684	86.9%			87 048	15.6%	-		-	-
Receivables from Exchange Transactions - Waste Water Manageme	5 543	6.0%	2 260	2.4%	85 024	91.6%			92 826	16.6%	-		-	-
Receivables from Exchange Transactions - Waste Management	4 861	7.8%	2 108	3.4%	55 272	88.8%		-	62 241	11.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-		-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 487	6.7%	3 018	3.1%	87 902	90.2%		-	97 407	17.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-		-	-	-	-	-	-	-	-	-	-
Other	4 779	(37.5%)	23	(.2%)	(17 557)	137.6%		-	(12 756)	(2.3%)	-		-	-
Total By Income Source	63 355	11.3%	19 893	3.6%	476 068	85.1%	-	-	559 316	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 366	10.6%	1 718	4.2%	35 196	85.3%	-	-	41 280	7.4%	-	-	-	-
Commercial	21 321	21.2%	3 447	3.4%	75 906	75.4%			100 674	18.0%	-		-	-
Households	36 790	8.4%	14 705	3.3%	388 162	88.3%	-	-	439 657	78.6%	-		-	-
Other	879	(3.9%)	22	(.1%)	(23 196)	104.0%	-	-	(22 295)	(4.0%)	-	-	-	-
Total By Customer Group	63 355	11.3%	19 893	3.6%	476 068	85.1%	-	-	559 316	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	otal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	22 828	3.5%	-	-	21 616	3.3%	613 938	93.2%	658 383	94.1%
Bulk Water	1 944	30.6%	1 947	30.6%	1 911	30.0%	561	8.8%	6 363	.9%
PAYE deductions	2 241	48.7%	2 352	51.1%	11	.2%		-	4 604	.7%
VAT (output less input)	-	-	-	-	-	-		-	-	-
Pensions / Retirement	-	-	-	-		-		-	-	-
Loan repayments	-	-	-	-	-	-		-	-	-
Trade Creditors	13 989	51.1%	1 242	4.5%	2 333	8.5%	9 813	35.8%	27 377	3.9%
Auditor-General	157	5.0%	2 974	95.0%		-		-	3 131	.4%
Other	-	-	-	-	-	-	-	-	-	-
Total	41 158	5.9%	8 515	1.2%	25 871	3.7%	624 313	89.2%	699 857	100.0%

Financial Manager

Contact Details			
Municipal Manager	Mr P S Tsekedi (Acting)	056 816 2723	
Cinoncial Manager	Mo N Comunio	004 014 2700	

Source Local Government Database

FREE STATE: METSIMAHOLO (FS204) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

Parti: Operating Revenue and Experiulture					201					
	Budget	First (Quarter	Second	1 Quarter	Year	to Date	Second	•	
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2015/16
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	to Q2 of 2016/17
0										
Operating Revenue and Expenditure										
Operating Revenue	980 306	251 679	25.7%	228 958	23.4%	480 637	49.0%	211 746	49.5%	8.1%
Property rates	113 366	40 629	35.8%	30 047	26.5%	70 676	62.3%	27 868	60.9%	7.8%
Property rates - penalties and collection charges	-	-		-	-	-	-	-	÷.	
Service charges - electricity revenue	284 053	59 012	20.8%	58 891	20.7%	117 903	41.5%	53 302	43.6%	10.5%
Service charges - water revenue	349 547	73 805	21.1%	65 108	18.6%	138 913	39.7%	63 676	41.4%	2.2%
Service charges - sanitation revenue	21 545	5 741	26.6%	5 490	25.5%	11 231	52.1%	6 017	48.9%	(8.7%)
Service charges - refuse revenue	27 807	7 166	25.8%	7 028	25.3%	14 193	51.0%	8 703	46.7%	(19.2%)
Service charges - other										
Rental of facilities and equipment	5 780	1 221	21.1%	1 272	22.0%	2 493	43.1%	1 223	44.7%	4.0%
Interest earned - external investments	2 600	182	7.0%	406	15.6%	588	22.6%	469	68.1%	(13.5%)
Interest earned - outstanding debtors	18 940	5 646	29.8%	6 258	33.0%	11 904	62.9%	3 971	42.4%	57.6%
Dividends received								1		
Fines	3 025	508	16.8%	612	20.2%	1 119	37.0%	546	15.6%	12.1%
Licences and permits	191	28	14.7%	26	13.6%	54	28.3%	40	38.1%	(35.1%)
Agency services	131 694	54.766	41.6%	49 577	37.6%	104 342	79.2%	41 756	75.4%	18.7%
Transfers recognised - operational Other own revenue	20 757	2 976	14.3%	49577	20.4%	7 220	79.2% 34.8%	41 /56	132.2%	1.6%
Gains on disposal of PPE	1 001	29/6	14.3%	4 243	20.4%	7 220	34.8%	4 1/5	132.2%	(100.0%)
Gallis oli disposal di PPE	1001				-					
Operating Expenditure	998 836	192 839	19.3%	220 517	22.1%	413 355	41.4%	241 628	44.3%	(8.7%)
Employee related costs	249 436	60 802	24.4%	59 792	24.0%	120 594	48.3%	55 661	49.6%	7.4%
Remuneration of councillors	16 343	3 749	22.9%	3 865	23.6%	7 613	46.6%	3 581	47.0%	7.9%
Debt impairment	84 441	21 110	25.0%	21 110	25.0%	42 221	50.0%	21 070	50.0%	.2%
Depreciation and asset impairment	73 535	-	-	27 733	37.7%	27 733	37.7%	26 936	38.4%	3.0%
Finance charges	2 241	186	8.3%	600	26.8%	786	35.1%	313	15.7%	91.5%
Bulk purchases	371 654	90 673	24.4%	83 485	22.5%	174 158	46.9%	99 500	50.9%	(16.1%)
Other Materials	38 199	1 163	3.0%	2 967	7.8%	4 130	10.8%	2 802	14.5%	5.9%
Contracted services	36 532	5 398	14.8%	6 135	16.8%	11 534	31.6%	7 255	31.1%	(15.4%)
Transfers and grants	-	43	-	391	-	433	-	6 854	31.0%	(94.3%)
Other expenditure	126 455	9 715	7.7%	14 439	11.4%	24 154	19.1%	17 655	31.1%	(18.2%)
Loss on disposal of PPE		-	-		-	-	-	-	-	-
Surplus/(Deficit)	(18 530)	58 840		8 441		67 281		(29 882)		
Transfers recognised - capital	67 092	-		583	.9%	583	9%	500	.6%	16.7%
Contributions recognised - capital		_				-	.,,,,	-		
Contributed assets	1 .				l .		1 .	_		
Surplus/(Deficit) after capital transfers and contributions	48 562	58 840		9 024		67 865		(29 382)		
	502					2. 300		(= . 502)		
Taxation	-		-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	48 562	58 840		9 024		67 865		(29 382)		
Altributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	48 562	58 840		9 024		67 865		(29 382)		
Share of surplus/ (deficit) of associate			-		-					-
Surplus/(Deficit) for the year	48 562	58 840		9 024		67 865		(29 382)		

Part 2. Capital Revenue and Experiulture	2016/17								2015/16			
	Budget	First 0	Quarter	Second	Quarter	Year t	o Date	Second	Quarter	Ī		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17		
							арргорпалоп		арргориалон			
Capital Revenue and Expenditure												
Source of Finance	113 245	20 771	18.3%	24 852	21.9%	45 623	40.3%	28 914	22.1%	(14.0%)		
National Government	67 092	18 703	27.9%	20 827	31.0%	39 530	58.9%	26 179	39.6%	(20.4%)		
Provincial Government	-	-	-	-	-	-		-	-	-		
District Municipality	-	-	-	-	-	-	-	-	-	-		
Other transfers and grants	-	-	-	-	-	-		-	-	-		
Transfers recognised - capital	67 092	18 703	27.9%	20 827	31.0%	39 530	58.9%	26 179	39.6%	(20.4%)		
Borrowing	1 000	1 562	156.2%	2 282	228.2%	3 844	384.4%	-	-	(100.0%)		
Internally generated funds	45 154	506	1.1%	1 743	3.9%	2 249	5.0%	2 735	4.9%	(36.3%)		
Public contributions and donations	-	-	-	-	-	-	-	-	-	-		
Capital Expenditure Standard Classification	113 245	20 771	18.3%	24 852	21.9%	45 623	40.3%	28 914	22.1%	(14.0%)		
Governance and Administration	12 518	115	.9%	191	1.5%	306	2.4%	140	1.8%	36.5%		
Executive & Council	1 650		-	-		-		125	6.9%	(100.0%)		
Budget & Treasury Office	665	-	-	-	-	-	-	1	32.3%	(100.0%)		
Corporate Services	10 203	115	1.1%	191	1.9%	306	3.0%	15	.3%	1 167.3%		
Community and Public Safety	10 478	213	2.0%	(129)	(1.2%)	84	.8%	726	2.1%	(117.7%)		
Community & Social Services	990	-	-		-	-			-	-		
Sport And Recreation	8 613	-	-	24	.3%	24	.3%	726	5.6%	(96.6%)		
Public Safety	875	213	24.4%	(153)	(17.5%)	60	6.9%	-	-	(100.0%)		
Housing	-	-	-		-	-	-	-	-	-		
Health		-	-	-	-	-		-	-	-		
Economic and Environmental Services	53 713	10 389	19.3%	10 814	20.1%	21 203	39.5%	2 072	5.5%	422.0%		
Planning and Development	-	-	-	-	-	-		-		-		
Road Transport	53 713	10 389	19.3%	10 814	20.1%	21 203	39.5%	2 072	5.5%	422.0%		
Environmental Protection	-	-	-	-	-	-	-	-	-			
Trading Services	36 537	10 054	27.5%	13 976	38.3%	24 030	65.8%	25 976	38.0%	(46.2%)		
Electricity	30 263	6 765	22.4%	6 192	20.5%	12 957	42.8%	16 051	31.9%	(61.4%)		
Water	2 503			5 671	226.6%	5 671	226.6%	1 529	39.4%	271.0%		
Waste Water Management	2 196	3 289	149.7%			3 289	149.7%	8 076	52.6%	(100.0%)		
Waste Management	1 575	-	-	2 113	134.2%	2 113	134.2%	321	5.3%	558.7%		
Other	-	-	-	-	-	-	-	-	-	-		

Ribousands					2016/17					5/16	l
Ribousands		Budget	First 0	Quarter	Second	d Quarter	Year	to Date	Second	Quarter	
Ash Flow from Operating Activities Receipts Rece				Main		Main		Expenditure as % of main		Expenditure as % of main	Q2 of 2015/16 to Q2 of 2016/1
Receipts 947 653 249 172 26.3% 221 625 23.3% 470 223 49.6% 221 625 55.6% (33 Properly rate, penalties and collection charges 98.629 27.654 28.0% 15.78 115.78 18.6% 244.670 39.3% 117.788 42.6% (7.7 Oher revenue 15.429 12.465 82.2% 86.55 56.0% 21.30 138.2% 22.91 17.788 42.6% (7.7 Oher revenue 15.429 12.465 82.2% 86.55 56.0% 21.30 138.2% 22.91 17.788 42.6% (7.7 Oher revenue 15.429 12.465 82.2% 86.55 56.0% 21.30 138.2% 22.91 17.788 42.6% (7.7 Oher revenue 15.429 17.7 Oher revenue 15.429 12.465 82.2% 86.55 56.0% 21.30 138.2% 22.91 17.788 42.6% (7.7 Oher revenue 15.429 17.0 Oher revenue 15.429 1	R thousands							appropriation		appropriation	
Property rates, penalties and collection charges	Cash Flow from Operating Activities										
Service charges	Receipts	947 653	249 172	26.3%	221 052	23.3%	470 223	49.6%	221 625	55.6%	(.3%)
Description 15 429											14.79
Government - operating Government - capital processor (1978) (197											
Government capital 99 595 23 636 39 7% 21 795 36 6% 45 31 76 7% 95% 95% 10.0 10 10 10 10 10 10 10 10 10 10 10 10 10											18.1%
Interiest 19 078 704 3.7% 1108 5.9% 1813 9.9% 975 15.7% 11.											30.39
Distinct											11.49
Suggliers and employees (919 709) (254 354) 31 0% (83 489) 22.4% (437 843) 53.4% (199 424) 61.6% (155 Finance charges (2541) 63.40 25.0% (500) 23.6% (1230) 42.6% (655) 31.0% (100.0 12.5% 97.0 12.5%						-					
Finance charges	Payments	(822 251)	(254 988)	31.0%	(184 089)	22.4%	(439 077)	53.4%	(166 582)	59.9%	10.59
Transfers and gardes 1											15.19
Nel Cash From/(used) Operating Activities Cash From/(used) Operating Activities Receipts Payments (105 745) (19 209) Nel Cash From/(used) Investing Activities (105 745) (19 209) Receipts Payments (105 745) (19 209) Nel Cash From/(used) Investing Activities Receipts Payments (105 745) (19 209) Receipts (105 745) (105 7	Finance charges	(2 541)	(634)	25.0%	(600)	23.6%	(1 234)	48.6%		13.2%	97.59
Cash Flow from Investling Activities Receipts 1001 Processes in non-current debtors Discrease in non-current receivables Discrease in non-current receivables Discrease in non-current receivables Discrease in non-current receivables Discrease (increase) in non-current receivables Discrease (increase) in non-current receivables Discrease (increase) in non-current receivables Discrease (increase) in non-current receivables Discrease (increase) in non-current investments Payments (105 745) (19 209) 18 2% (24 952) 23.6% (44 161) 41.8% (28 914) 25.3% (13.7) Rel Cash from/(Long-Off) Investing Activities Receipts 2 100 479 22.8% 195 9.3% 674 32.1% 380 2.6% (48.7) Shot term loans Borowing long termidefinancing 1 100				-		-	-	-	(6 854)	31.0%	(100.0%)
Receiples	Net Cash from/(used) Operating Activities	125 402	(5 816)	(4.6%)	36 963	29.5%	31 146	24.8%	55 044	26.1%	(32.8%)
Process on disposal of PPE 100	Cash Flow from Investing Activities										
Decrease in non-current obletons	Receipts	1 001	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables		1 001		-		-	-	-		-	-
Demanse (processe) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments				-		-	-	-		-	-
Capital assets (105.746) (19.209) 18.2% (24.952) 23.8% (44.161) 41.9% (28.914) 25.3% (13.7				-		-	-	-		-	-
Net Cash from/(used) investing Activities (104 744) (19 209) 18.3% (24 952) 23.8% (44 161) 42.2% (28 914) 26.0% (13.7 Cash From/(used) investing Activities 8											(13.7%)
Cash Flow from Financing Activities Recipls 2 100 479 22.8% 195 9.3% 674 32.1% 380 2.6% (48.7 5.8 5.8 5.8 5.8 5.8 5.8 5.8 5.8 5.8 5.8											(13.7%
Receiples 2 100 479 22.8% 195 9.3% 674 32.1% 380 2.6% (48.7 195	Net Cash from/(used) Investing Activities	(104 744)	(19 209)	18.3%	(24 952)	23.8%	(44 161)	42.2%	(28 914)	26.0%	(13.7%)
Short term loans Sommaring long term-effectancting 1 1 000 1 279 4.25% 195 11.77% 6.74 6.12% 380 4.3.4% (48.78) Payments Payments (4.489) (2.17) 4.8% (91.8) 20.4% (11.35) 25.3% (56.8) 13.5% 61.1 Replyment of borrowing (4.489) (2.17) 4.8% (91.8) 20.4% (11.35) 25.3% (56.8) 13.5% 61.1 Net Cash from/(icsed) Financing Activities (2.389) 26.2 (11.07%) (72.3) 30.3% (46.1) 19.3% (18.8) 1.0% 284.4 Net Increase((Decrease) in cash held 18.249 (24.74) (135.69%) 11.288 61.8% (13.476) (73.8%) 25.94 56.3% (56.5) Cash (cash equivalents at the year bengin: 7.32 11.345 1.99%) (10.18) (10.18) (14.23.3%) 14.345 1.99% (12.40) 11.19% (10.6)	Cash Flow from Financing Activities										
Borrowing from terministraturing 1 1000	Receipts	2 100	479	22.8%	195	9.3%	674	32.1%	380	2.6%	(48.7%)
Increase (decrease) in consumer deposits 1 100	Short term loans			-		-	-	-		-	-
Payments (4 489) (217) 4.8% (918) 20.4% (1135) 25.3% (568) 13.5% 61.7 Repayment of botrowing (4 489) (217) 4.8% (918) 2.0.4% (1 135) 2.5.3% (568) 13.5% 61.7 Net Cash from/Gued [Cheerase] in cash held 18 269 (24 764) (135.6%) 11 288 61.8% (13 476) (73.8%) 25 942 56.3% (56.5) Cash/cash equivalents at the year begin: 732 14 345 1 999.8% (10 418) (14 23.3%) 14 345 1 999.8% (10 418) (14 23.3%) 14 345 1 999.8% (10 418) (14 23.3%) 14 345 1 999.8% (10 418) (14 23.3%) 14 345 1 999.8% (10 418) (14 23.3%) 14 345 1 999.8% (10 418) (14 23.3%) 14 345 1 999.8% (10 418) (14 23.3%) 14 345 1 999.8% (10 418) (14 23.3%) 14 345 1 999.8% (10 418) (14 23.3%) 14 345 1 999.8% (12 403) 11 199.8% (12 403) <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td></td> <td></td> <td>-</td> <td>-</td>				-		-	-			-	-
Repayment of borowing (4.497) (2.17) 4.8% (918) 20.4% (1.135) 25.3% (5.65) 13.5% 61.	Increase (decrease) in consumer deposits										(48.7%
Net Cash from/(used) Financing Activities (2 389) 262 (11.0%) (723) 30.3% (461) 19.3% (188) 1.0% 284.5 (11.0%) (12.0%)											61.79
Net Increase/(Decrease) in cash held 18 269 (24 764) (135.6%) 11 288 61.8% (13 476) (73.8%) 25 942 56.3% (56.5%) Cash locats equivalents at the year begin: 732 14 345 1 999.8% (10 418) (1423.3%) 14 345 1 999.8% (12 403) 111.9% (16.00)											61.7%
Cashicash equivalents at the year begin: 732 14.345 1.959.8% (10.418) (1.423.3%) 14.345 1.959.8% (12.403) 111.9% (16.0	Net Cash from/(used) Financing Activities	(2 389)	262	(11.0%)	(723)	30.3%	(461)	19.3%	(188)	1.0%	284.59
	Net Increase/(Decrease) in cash held	18 269	(24 764)	(135.6%)	11 288	61.8%	(13 476)	(73.8%)	25 942	56.3%	(56.5%)
Cash(rash projustants at the wear one) 19,011 (10,418) (54,8%) 870 4.6% 870 4.6% 13,530 8,514,7% (93,6		732			(10 418)	(1 423.3%)			(12 403)	111.9%	(16.0%
	Cash/cash equivalents at the year end:	19 001	(10 418)	(54.8%)	870	4.6%	870	4.6%	13 539	8 514.7%	(93.6%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb		Impairment - E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	28 693	5.0%	25 526	4.5%	14 902	2.6%	503 120	87.9%	572 242	57.1%	876	.2%	21 087	3.0%
Trade and Other Receivables from Exchange Transactions - Electric	11 627	17.8%	6 033	9.2%	3 169	4.9%	44 450	68.1%	65 280	6.5%	470	.7%	7 687	11.0%
Receivables from Non-exchange Transactions - Property Rates	8 487	9.3%	6 467	7.1%	3 947	4.3%	72 079	79.2%	90 980	9.1%	1 994	2.2%	13 446	14.0%
Receivables from Exchange Transactions - Waste Water Manageme	1 931	5.7%	1 391	4.1%	915	2.7%	29 481	87.4%	33 718	3.4%	-	-	-	
Receivables from Exchange Transactions - Waste Management	2 521	5.3%	1 881	3.9%	1 359	2.9%	41 875	87.9%	47 637	4.8%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-		-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 172	1.8%	2 103	1.8%	2 013	1.7%	111 857	94.7%	118 146	11.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1 392	1.9%	923	1.3%	1 428	1.9%	69 659	94.9%	73 403	7.3%	-	-	-	
Total By Income Source	56 824	5.7%	44 324	4.4%	27 735	2.8%	872 522	87.1%	1 001 405	100.0%	3 340	.3%	42 221	4.0%
Debtors Age Analysis By Customer Group														
Organs of State	3 520	11.6%	1 586	5.2%	2 426	8.0%	22 846	75.2%	30 378	3.0%	-	-	-	
Commercial	20 784	18.3%	15 539	13.7%	4 895	4.3%	72 514	63.8%	113 732	11.4%	-	-	-	
Households	32 519	3.8%	27 199	3.2%	20 413	2.4%	777 163	90.7%	857 295	85.6%	3 340	.4%	42 221	4.0%
Other	-	-	-		-	-	-	-	-	-	-	-	-	
Total By Customer Group	56 824	5.7%	44 324	4.4%	27 735	2.8%	872 522	87.1%	1 001 405	100.0%	3 340	.3%	42 221	4.0%

Part 5: Creditor Age Analysis

-	0 - 30) Days	31 - 60 Days		61 - 9	Days	Over 9	0 Days	To	otal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	15 264	100.0%	-	-	-	-		-	15 264	14.3%
Bulk Water	11 419	69.5%	-	-	5 000	30.5%		-	16 419	15.4%
PAYE deductions	-	-	-	-	-	-		-	-	-
VAT (output less input)	-	-	-	-				-	-	
Pensions / Retirement	-	-	-	-	-	-		-	-	-
Loan repayments	-	-	-	-				-	-	-
Trade Creditors	3 227	4.6%	4 441	6.3%	3 723	5.3%	58 935	83.8%	70 326	65.9%
Auditor-General	173	3.7%	3 069	66.2%	1 396	30.1%		-	4 637	4.3%
Other	-	-	-	-	-	-	-	-	-	-
Total	30 084	28.2%	7 509	7.0%	10 119	9.5%	58 935	55.3%	106 647	100.0%

umupa	manager	
nancial	Manager	

Contact Details		
Municipal Manager	Mr Stephen Mzilozi Molala	016 973 8313
Financial Manager	Mr Ahmed Lambat	016 973 8312

Source Local Government Database

FREE STATE: MAFUBE (FS205) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

Parti: Operating Revenue and Expenditure	2016/17 2015/16											
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	Quarter	†		
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2015/16		
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	to Q2 of 2016/17		
Operating Revenue and Expenditure												
	195 793	54 960	28.1%	41 396	21.1%	96 356	49.2%	34 178	46.6%	21.1%		
Operating Revenue	27 149	7 050	26.1%	6 340	21.176	13 390	49.2%	34 176 5 550	40.0%	14.2%		
Property rates	27 149	7 050	26.0%	6 340	23.4%	13 390		5 550	42.0%	14.2%		
Property rates - penalties and collection charges Service charges - electricity revenue	-	-				-						
Service charges - electricity revenue Service charges - water revenue	23 099	2 599	11.2%	2 599	11.2%	5 197	22.5%	6 568	54.3%	(60.4%)		
Service charges - water revenue Service charges - sanitation revenue	17 776	2 599	11.2%	2 599	11.2%	4 000	22.5%	4 491	47.6%	(55.5%)		
Service charges - samiation revenue Service charges - refuse revenue	12 907	1 452	11.2%	1 452	11.2%	2 904	22.5%	2 947	47.0%	(50.7%)		
Service charges - refuse revenue Service charges - other	12 907	1 432	11.270	1 432	11.2%	2 904	22.5%	2 947	1 046 848.9%	(100.0%)		
Rental of facilities and equipment	291	10	3.6%	42	14.5%	53	18.1%	42	52.4%	(100.0%)		
Interest earned - external investments	613	145	23.6%	145	23.6%	290	47.2%	145	41.2%			
Interest earned - external investments Interest earned - outstanding debtors	25 861	5 817	22.5%	4 037	15.6%	9 854	38.1%	4 037	34.0%			
Dividends received	3 342	3017	22.370	4037	13.070	7 0.34	30.170	4037	34.070			
Fines	750	188	25.0%	188	25.0%	375	50.0%	1 080	55.7%	(82.6%)		
Licences and permits	730	100	23.070	100	23.070	3/3	30.070	1 000	33.770	(02.070)		
Agency services	_	-	· ·			-		-		· ·		
Transfers recognised - operational	81 524	34.854	42.8%	24 080	29.5%	58 933	72.3%	8 202	42.3%	193.6%		
Other own revenue	2 480	847	34.1%	514	20.7%	1 361	54.9%	264	101.7%	94.8%		
Gains on disposal of PPE	-	-			-	-		-	-	-		
Operating Expenditure	186 259	37 486	20.1%	32 291	17.3%	69 777	37.5%	31 563	42.7%	2.3%		
Employee related costs	87 530	19 349	22.1%	19 349	22.1%	38 698	44.2%	21 020	51.5%	(7.9%)		
Remuneration of councillors	5 926	1 286	21.7%	1 286	21.7%	2 571	43.4%	1 295	49.9%	(.7%)		
Debt impairment	1 900	-						-				
Depreciation and asset impairment	1 500							-		-		
Finance charges	3 211	285	8.9%	285	8.9%	570	17.8%	1 314	76.6%	(78.3%)		
Bulk purchases	6 000	1 800	30.0%	1 000	16.7%	2 800	46.7%	-	28.6%	(100.0%)		
Other Materials								-				
Contracted services	-	-	-		-	-	-	311	35.4%	(100.0%)		
Transfers and grants	5 253	1 313	25.0%	1 313	25.0%	2 626	50.0%	2 500	47.5%	(47.5%)		
Other expenditure	74 940	13 453	18.0%	9 058	12.1%	22 511	30.0%	5 122	33.2%	76.8%		
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	9 534	17 474		9 105		26 579		2 615				
Transfers recognised - capital	32 422	10 565	32.6%	8 535	26.3%	19 100	58.9%	667	96.3%	1 180.3%		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-		
Contributed assets		-	-		-	-		-	-	-		
Surplus/(Deficit) after capital transfers and contributions	41 956	28 039		17 641		45 679		3 282				
Taxation	-		-		-					-		
Surplus/(Deficit) after taxation	41 956	28 039		17 641		45 679		3 282				
Attributable to minorities	-	-	-		-	-	-		-	-		
Surplus/(Deficit) attributable to municipality	41 956	28 039		17 641		45 679		3 282				
Share of surplus/ (deficit) of associate	1700		_	511		577		- 101	_			
Surplus/(Deficit) for the year	41 956	28 039	_	17 641	_	45 679	_	3 282				

Part 2: Capital Revenue and Expenditure				201	5/16					
	Budget	First 0	Quarter	Second	Quarter	Year	o Date	Second	Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	41 932	5 778	13.8%		_	5 778	13.8%	3 566	33.5%	(100.0%)
National Government	31 942	5 778	18.1%	-	_	5 778	18.1%	3 311	48.0%	(100.0%)
Provincial Government	31 742	3770	10.170	-		3770	10.170	3311	40.070	(100.070)
District Municipality										
Other transfers and grants								_		_
Transfers recognised - capital	31 942	5 778	18.1%			5 778	18.1%	3 311	48.0%	(100.0%)
Borrowing	01742		-		_		- 10.170	-		(100.070)
Internally generated funds	9 990		-	-		_		255	10.3%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	- 1
Capital Expenditure Standard Classification	41 932	5 778	13.8%			5 778	13.8%	3 566	33.5%	(100.0%)
Governance and Administration	4 290	-	-	-	-	-	-	32	2.7%	(100.0%)
Executive & Council	1 700	-	-		-	-	-	4	.1%	(100.0%)
Budget & Treasury Office	200	-	-		-	-				-
Corporate Services	2 390	-	-		-	-		29	4.3%	(100.0%)
Community and Public Safety	4 527	-	-	-	-	-	-	160	6.3%	(100.0%)
Community & Social Services	2 200	-	-		-	-	-	160	2.3%	(100.0%)
Sport And Recreation	2 327	-	-		-	-	-	-	14.6%	-
Public Safety	-	-	-		-	-		-	7.5%	-
Housing	-	-	-		-	-		-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-		-			-	-		17.2%	-
Planning and Development	-		-	-		-		-		-
Road Transport	-		-	-		-		-	17.5%	-
Environmental Protection				-						
Trading Services	33 024	5 778	17.5%			5 778	17.5%	3 374	63.3%	(100.0%)
Electricity Water	14 000 2 251	1 338	9.6%		-	1 338	9.6%	1 519	199.6%	(100.0%)
	16 773	4 440	26.5%	-	1	4 4 4 4 1	26.5%	1 855	1.8% 72.2%	(100.00)
Waste Water Management Waste Management	16 //3	4 440	26.5%		-	4 440	26.5%	1 855	72.2%	(100.0%)
	91		-	-		-		-	-	-
Other	91	-	-	-		-	-	-	-	-

				2016/17				201	5/16	
	Budget	First (Quarter	Second	l Quarter	Year	to Date	Second	Quarter	Ī
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	% of main	Q2 of 2015/16 to Q2 of 2016/1
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	198 635	50 968	25.7%	31 838	16.0%	82 806	41.7%	39 484	42.7%	(19.4%)
Property rates, penalties and collection charges	27 149	3 386	12.5%	-	-	3 386	12.5%	5 890	45.9%	(100.0%
Service charges	24 202	2 735	11.3%	-	-	2 735	11.3%	5 118	20.2%	(100.0%
Other revenue	3 521	6 666	189.3%	16 524	469.2%	23 190	658.5%	2 280	27.4%	624.7%
Government - operating	81 524	34 182	41.9%	14 314	17.6%	48 496	59.5%	26 196	62.3%	(45.4%)
Government - capital	32 422	4 000	12.3%	1 000	3.1%	5 000	15.4%		58.0%	(100.0%)
Interest	26 475	-	-		-	-	-	-	-	-
Dividends	3 342	-	-		-	-	-	-	-	-
Payments	(186 259)	(98 782)	53.0%	(56 976)	30.6%	(155 757)	83.6%	(44 543)	50.3%	27.9%
Suppliers and employees	(177 796)	(98 135)	55.2%	(56 976)	32.0%	(155 111)	87.2%	(44 543)	54.5%	27.9%
Finance charges	(3 211)			-	-		-	-	5.1%	-
Transfers and grants	(5 253)	(646)	12.3%			(646)	12.3%			
Net Cash from/(used) Operating Activities	12 376	(47 813)	(386.3%)	(25 138)	(203.1%)	(72 951)	(589.5%)	(5 058)	11.7%	397.0%
Cash Flow from Investing Activities										
Receipts		47 904	-	25 148	-	73 052	-	8 700	-	189.1%
Proceeds on disposal of PPE	-	-	-		-	-	-	-	-	-
Decrease in non-current debtors	-	-	-		-	-	-	-	-	-
Decrease in other non-current receivables	-		-	-	-	-	-	-		-
Decrease (increase) in non-current investments	-	47 904	-	25 148	-	73 052	-	8 700	-	189.1%
Payments	(41 932)	-	-	-	-	-	-	(3 537)	33.4%	(100.0%)
Capital assets	(41 932)	-			-	-		(3 537)	33.4%	(100.0%
Net Cash from/(used) Investing Activities	(41 932)	47 904	(114.2%)	25 148	(60.0%)	73 052	(174.2%)	5 163	12.7%	387.1%
Cash Flow from Financing Activities										
Receipts			-	-	-	-	-	-		-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-		-		-	-				-
Increase (decrease) in consumer deposits	-	-	-		-	-	-	-	-	-
Payments		(150)	-	-	-	(150)	-	-	-	-
Repayment of borrowing	-	(150)	-			(150)			-	-
Net Cash from/(used) Financing Activities		(150)	-	-	-	(150)	-	-	-	-
Net Increase/(Decrease) in cash held	(29 556)	(59)	.2%	10		(49)	.2%	104	(202.0%)	(90.5%)
Cash/cash equivalents at the year begin:	(2.11.)	89		30	-	89		100	100.0%	(69.8%
Cash/cash equivalents at the year end:	(29 556)	30	(.1%)	40	(.1%)	40	(.1%)	204	25.4%	(80.4%
ousrecusii cquiruicins ui inc yeal ellu.	(27 530)	30	(.170)	40	(.170)	40	(-170)	204	23.476	(00.47

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb		Impairment -l Council	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 484	3.9%	3 324	2.9%	2 924	2.6%	103 224	90.6%	113 956	29.6%	-		-	
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-		-	-	2 908	100.0%	2 908	.8%	-		-	
Receivables from Non-exchange Transactions - Property Rates	1 774	6.9%	1 671	6.5%	1.414	5.5%	20 681	81.0%	25 540	6.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme	1 615	2.0%	1 588	1.9%	1 533	1.9%	77 231	94.2%	81 967	21.3%	-		-	
Receivables from Exchange Transactions - Waste Management	1 169	1.7%	1 150	1.7%	1 115	1.6%	65 337	95.0%	68 771	17.9%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	2 449	2.6%	2 242	2.4%	2 320	2.5%	85 581	92.4%	92 592	24.0%		-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	144	(30.6%)	134	(28.4%)	120	(25.6%)	(867)	184.6%	(470)	(.1%)			-	
Total By Income Source	11 634	3.0%	10 108	2.6%	9 426	2.4%	354 095	91.9%	385 263	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(620)	(35.1%)	124	7.0%	119	6.7%	2 144	121.3%	1 768	.5%	-	-	-	-
Commercial	1 358	10.4%	772	5.9%	571	4.4%	10 355	79.3%	13 056	3.4%	-		-	
Households	5 012	2.5%	4 653	2.3%	4 211	2.1%	188 449	93.1%	202 324	52.5%	-		-	-
Other	5 884	3.5%	4 559	2.7%	4 526	2.7%	153 147	91.1%	168 116	43.6%	-	-	-	-
Total By Customer Group	11 634	3.0%	10 108	2.6%	9 426	2.4%	354 095	91.9%	385 263	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30) Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	otal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 958	2.0%	2 290	2.3%	2 238	2.3%	91 768	93.4%	98 254	30.3%
Bulk Water	2 171	1.9%	2 189	2.0%	1 956	1.8%	105 331	94.3%	111 647	34.4%
PAYE deductions	1 734	12.3%	855	6.1%	935	6.7%	10 518	74.9%	14 043	4.3%
VAT (output less input)		-	-	-		-		-	-	
Pensions / Retirement	1 004	2.4%	1 006	2.4%	1 010	2.4%	38 792	92.8%	41 813	12.9%
Loan repayments		-	-	-		-	783	100.0%	783	.2%
Trade Creditors	-	-	-	-	-	-		-	-	-
Auditor-General	314	2.8%	1 982	17.5%	1 818	16.1%	7 211	63.7%	11 325	3.5%
Other	1 271	2.7%	3 821	8.2%	3 787	8.1%	37 772	81.0%	46 652	14.4%
Total	8 452	2.6%	12 144	3.7%	11 743	3.6%	292 176	90.0%	324 516	100.0%

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Ir P Rametse	058 813 9703

Source Local Government Database

FREE STATE: FEZILE DABI (DC20) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part1: Operating Revenue and Expenditure

Tarti. Operating Revenue and Experiunture			201							
	Budget	First (Quarter	Second	Quarter	Year	to Date	Second	1 Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/10 to Q2 of 2016/1
Operating Revenue and Expenditure										
Operating Revenue	149 547	62 428	41.7%	38 675	25.9%	101 103	67.6%	47 199	74.4%	(18.19
Property rates										(
Property rates - penalties and collection charges		_				_			_	_
Service charges - electricity revenue						-			-	
Service charges - water revenue		_				_			_	
Service charges - sanitation revenue						-			-	
Service charges - refuse revenue						-			-	
Service charges - other						_				
Rental of facilities and equipment									-	
Interest earned - external investments	3 700	597	16.1%	232	6.3%	828	22.4%	229	16.6%	1.
Interest earned - outstanding debtors			-				-	-		
Dividends received						_				
Fines						_				
Licences and permits						-			-	
Agency services						-			-	
Transfers recognised - operational	145 547	61 609	42.3%	38 042	26.1%	99 651	68.5%	46 712	75.5%	(18.
Other own revenue	300	223	74.2%	401	133.6%	624	207.8%	258	561.4%	55
Gains on disposal of PPE	-	-	-		-	-		-	-	
Operating Expenditure	151 616	35 397	23.3%	42 109	27.8%	77 506	51.1%	47 774	50.6%	(11.9
Employee related costs	89 066	21 088	23.7%	21 410	24.0%	42 498	47.7%	19 655	45.5%	. 8
Remuneration of councillors	7 541	1 075	14.3%	1 629	21.6%	2 704	35.9%	1 635	40.9%	(.
Debt impairment	_		_						-	`
Depreciation and asset impairment	5 500					_				
Finance charges	_					-			-	
Bulk purchases						_				
Other Materials	1 996					-			-	
Contracted services	5 150	2 148	41.7%	1 598	31.0%	3 746	72.7%	3 040	51.2%	(47.
Transfers and grants	2 119	-	-	670	31.6%	670	31.6%	101	69.3%	562
Other expenditure	40 244	11 085	27.5%	16 803	41.8%	27 889	69.3%	23 344	67.6%	(28.
Loss on disposal of PPE	-	-	-		-	-		-	-	
urplus/(Deficit)	(2 069)	27 031		(3 434)		23 597		(575)		
Transfers recognised - capital	21 421	-	-	-	-	-	-	-	-	
Contributions recognised - capital	-	-	-	-	-	-		-	-	1
Contributed assets		-	-	-	-	-	-	-	-	
surplus/(Deficit) after capital transfers and contributions	19 352	27 031		(3 434)		23 597		(575)		
Taxation	-	-	-		-				-	
Surplus/(Deficit) after taxation	19 352	27 031		(3 434)		23 597		(575)		
Attributable to minorities	-	-	-		-		-	-	-	
Surplus/(Deficit) attributable to municipality	19 352	27 031		(3 434)		23 597		(575)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	19 352	27 031		(3 434)		23 597		(575)		

Part 2: Capital Revenue and Expenditure				201						
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	d Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Capital Revenue and Expenditure										
Source of Finance	3 330	382	11.5%	477	14.3%	860	25.8%	881	167.4%	(45.8%)
National Government	3 330	302	11.3%	4//	14.376	000	23.6%		107.4%	(43.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-		-	-
	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital Borrowing	-		-	-	-	-	-	-	-	-
Internally generated funds	3 330	382	11.5%	477	14.3%	860	25.8%	881	167.4%	(45.8%)
Public contributions and donations	3 330	302	11.376	4//	14.370	000	23.070	001	107.470	(40.070)
Public contributions and doriditors	-		-				-			-
Capital Expenditure Standard Classification	3 330	382	11.5%	477	14.3%	860	25.8%	881	167.4%	(45.8%)
Governance and Administration	1 400	-	-	38	2.7%	38	2.7%	15	43.8%	147.3%
Executive & Council	-	-	-	6	-	6	-	-	-	(100.0%)
Budget & Treasury Office	1 400	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	32	-	32	-	15	43.8%	109.4%
Community and Public Safety	910	-	-	-	-	-	-	-	-	-
Community & Social Services	-		-	-		-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	+
Public Safety	910		-	-		-	-	-	-	-
Housing	-		-	-		-	-	-	-	-
Health		·							-	
Economic and Environmental Services	20	382 382	1 912.2% 1 912.2%	439	2 194.1%	821	4 106.3%	865	-	(49.3%)
Planning and Development	20	382	1 912.2%	439	2 194.1%	821	4 106.3%	865	-	(49.3%)
Road Transport	-	-	-	-	-	-		-	-	-
Environmental Protection			-			-		-	-	-
Trading Services Electricity	1 000	-	-	-	-	-	-	-	-	-
Water	-		-		-	-		-	-	*
Waste Water Management	1 000	1	-	-	1	_	1	-	1	-
Waste Water Management Waste Management	1 000		-	-		-		-	-	-
Other			-				1			-
Otner	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments										
				2016/17					15/16	1
	Budget		Quarter		Quarter		to Date		Quarter	00 5004544
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2015/16 to Q2 of 2016/17
Cash Flow from Operating Activities										
Receipts	170 968	62 728	36.7%	38 675	22.6%	101 403	59.3%	47 199	74.4%	(18.1%)
Property rates, penalties and collection charges Service charges	-	-	-				-	-	-	
Other revenue Government - operating Government - capital Interest	300 145 547 21 421 3 700	223 61 909 - 597	74.2% 42.5% - 16.1%	401 38 042 - 232	133.6% 26.1% - 6.3%	624 99 951 - 828	207.8% 68.7% - 22.4%	258 46 712 - 229	561.4% 75.5% - 16.6%	55.3% (18.6%) - 1.2%
Dividends Payments Suppliers and employees	(173 036) (149 496)	(35 597) (35 536)	20.6% 23.8%	(42 109) (41 439)	24.3% 27.7%	(77 706) (76 975)	44.9%	(47 181) (46 677)	50.3% 49.7%	(10.8%) (11.2%)
Finance charges							-		-	-
Transfers and grants Net Cash from/(used) Operating Activities	(23 540) (2 068)	(62) 27 131	.3%	(670)	2.8% 166.1%	(731) 23 697	3.1%	(504) 18	82.6% (162.7%)	32.9% (19 460.1%)
ivet Cash from/(useu) Operating Activities	(2 008)	2/ 131	(1 312.0%)	(3 434)	100.176	23 097	(1 146.0%)	18	(102.7%)	(19 460.1%)
Cash Flow from Investing Activities										
Receipts Proceeds on disposal of PPE		- :	-	-	-		-	-	-	- :
Decrease in non-current debtors Decrease in other non-current receivables	-	-	-	-	-	-		-	-	-
Decrease (increase) in non-current investments Payments Capital assets	(3 330)	(152) (152)	4.6%	(477) (477)	14.3% 14.3%	(629) (629)	18.9% 18.9%	(881)	195.0% 195.0%	(45.8%) (45.8%)
Net Cash from/(used) Investing Activities	(3 330)	(152)	4.6%	(477)	14.3%	(629)	18.9%	(881)	195.0%	(45.8%)
Cash Flow from Financing Activities										
Receipts Short term loans			-	-	-	-	-	-	-	-
Borrowing long term/refinancing Increase (decrease) in consumer deposits Payments	-	-						-	-	-
Repayment of borrowing Net Cash from/(used) Financing Activities	-	-	-		-	-	- 1		-	-
net cash nonliquised) Financing Activities	-	<u> </u>	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end:	(5 398) 82 668 77 270	26 978 139 476 166 455	(499.8%) 168.7% 215.4%	(3 911) 166 455 162 544	72.5% 201.4% 210.4%	23 067 139 476 162 544	(427.3%) 168.7% 210.4%	(863) 136 885 136 022	(148.6%) - (768.9%)	353.3% 21.6% 19.5%
Guarda an aquivarenta at the year enu.	11 210	100 433	213.476	102 344	210.476	102 344	210.476	130 022	(700.976)	19.57

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors	Impairment - Counci	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water		-	-		-	-		-	-				-	
Trade and Other Receivables from Exchange Transactions - Electric		-	-		-	-		-	-				-	
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Manageme		-	-		-	-		-	-				-	
Receivables from Exchange Transactions - Waste Management	-	-	-		-	-		-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-		-	-		-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-		-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-		-	-		-	-	-	-	-	-	-
Other		-	-		-	-		-		-		-		-
Total By Income Source	-	-		-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State					-			-	-					
Commercial		-	-	-	-	-	-	-	-		-	-		-
Households	-	-	-	-	-	-		-	-	-	-	-	-	-
Other		-	-		-	-		-	-				-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-		-	-	-	

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-		-	-		-	-	
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-		-	-	-	-	-	-
VAT (output less input)	-	-	-			-		-		
Pensions / Retirement	-	-	-		-	-	-	-	-	
Loan repayments	-	-	-			-		-		-
Trade Creditors	-	-	-		-	-	-	-	-	
Auditor-General	-	-	-			-		-		-
Other	-	-	-	-	-	-	-	-	-	
Total				-		-		-		

Contact Details

Municipal Manager	Ms Lindi Molibeli	016 970 8607
Financial Manager	Mr Gcobani Mashiyi	016 970 8625

Source Local Government Database